STATE OF NEBRASKA
Office of the Attorney General
2115 STATE CAPITOL BUILDING
LINCOLN, NE 68509-8920
(402) 471-2682
TDD (402) 471-2682
FAX (402) 471-3297 or (402) 471-4725

JON BRUNING
ATTORNEY GENERAL

NATALEE J. HART
ASSISTANT ATTORNEY GENERAL

November 18, 2014

Dale Rauch
105 Wetzel St.
Grand Island, NE 68801

RE: *File No 14-R-127; Nebraska Department of Revenue; Petitioner Dale Rauch*

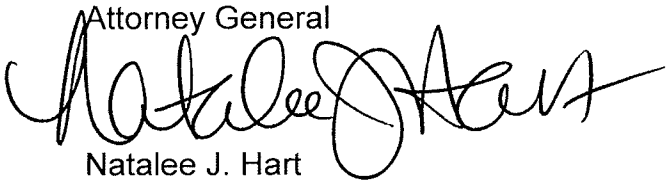
Dear Mr. Rauch:

This letter is in response to your correspondence received by us on October 29, 2014 in which you ask us to reconsider our October 8, 2014 response to you on your public records complaint regarding the Nebraska Department of Revenue ("Department"). You ask us to reevaluate our disposition of that matter based on the clarification from you that you seek Income Tax Assessments made by the Department and not tax returns, as we referenced in our prior letter. However, the same analysis applies as to whether you seek Tax Assessments or Tax Returns. Both documents are confidential documents under Neb. Rev. Stat. § 77-27,119 (6)(a) which prohibits the disclosure of "any return or report in connection" with a taxpayer's tax, except directly to the taxpayer or his or her representative. The Tax Assessments you seek are not public records, as another statute expressly provides that they are confidential documents. See, Neb. Rev. Stat. § 84-712 (2013).

We have spoken with the Department about the Tax Assessment records you seek. Due to the confidentiality of those documents, the Department may not discuss their existence or contents even with this office. Only you, as the taxpayer subject to the Tax Assessment may obtain copies of those documents. In order to do that, you must request the Tax Assessment directly from the Department of Revenue. The Department has assured us that Form 23, as previously provided to you, is the correct way to request the Tax Assessment. The Department has indicated that you may include an additional explanation, attached to the Form 23, to the extent you are requesting records related to you that go beyond tax returns.

Sincerely,

JON BRUNING
Attorney General



Natalee J. Hart
Assistant Attorney General

cc: Karl Cochrane

02-457-30