



OFFICE OF THE ATTORNEY GENERAL  
STATE OF ILLINOIS

Lisa Madigan  
ATTORNEY GENERAL

July 9, 2013

Mr. Kevin Conover  
FOIA Office  
Clark-Edgar Rural Water District  
475 Illinois Highway 1  
Marshall, Illinois 62441

RE: FOIA Request for Review – 2013 PAC 25089

Dear Mr. Conover:

The Public Access Bureau has received a Request for Review under section 9.5(a) of the Freedom of Information Act (FOIA) (5 ILCS 140/9.5(a) (West 2011 Supp.)) of the response by the Clark-Edgar Rural Water District (District) to a FOIA request submitted by Mr. John Kraft. Enclosed for your information is a copy of the Request for Review.

On June 7, 2013, Mr. Kraft requested a "[c]opy of the 1099 sent to 'any person with the last name of Boyer' re: free water in accordance [with] contract/agreement for use of property[.]"<sup>1</sup>

On June 13, 2013, the District denied the request under sections 7(1)(a) and 7(1)(b) of FOIA. 5 ILCS 140/7(1)(a), (1)(b) (West 2011 Supp.), as amended by Public Acts 97-783, effective July 13, 2012; 97-813, effective July 13, 2012; 97-1065, effective August 24, 2012; 97-1129, effective August 28, 2012; 97-847, effective September 22, 2012. In conjunction with section 7(1)(a) of FOIA, the District informed Mr. Kraft that section 6103 of the Internal Revenue Code (26 U.S.C. § 6103 (2006)) prohibited the District from releasing any 1099 records. On June 27, 2013, Mr. Kraft submitted a Request for Review to this office.

We have determined that further inquiry is warranted. Please provide us with an unredacted copy of the record in question together with a factual and legal basis for the applicability of sections 7(1)(a) and 7(1)(b) of FOIA. Specifically, please identify the exact portion(s) of subsections 6103(a)(2) or 6103(a)(3) of the Internal Revenue Code, and the

---

<sup>1</sup>FOIA request submitted by John Kraft to Clark-Edgar Rural Water District (June 7, 2013) (internal quotation marks in original).

Mr. Kevin Conover  
July 9, 2013  
Page 2

subsections referenced therein, that make the District a covered entity prohibited from releasing tax return information. Please also clarify which portions of the requested record are exempt under section 7(1)(b) of FOIA, or whether the District believes the record exempt in its entirety under section 7(1)(b) of FOIA.

As required under FOIA, please provide this information to our office within seven (7) business days after receipt of this letter (5 ILCS 140/9.5(c) (West 2011 Supp.)). As we review this matter, we will advise you if we require additional information. If you believe that other documents or information would help us as we review these issues, you may submit additional records or affidavits with the requested information.

Please also note that, under FOIA, we are required to forward a copy of any response from a public body to the requester and to provide the requester with an opportunity to reply (5 ILCS 140/9.5(d) (West 2011 Supp.)). The Act provides, however that "[t]o the extent that records or documents produced by a public body contain information that is claimed to be exempt from disclosure under section 7 of [the] Act, the Public Access Counselor shall not further disclose that information." 5 ILCS 140/9.5(c) (West 2011 Supp.). The Act also requires providing a copy of your written response to the requester (5 ILCS 140/9.5(d) (West 2011 Supp.)). **If your response contains information or documents you believe are confidential, you must clearly identify that specific information in your response.**

Please contact me at (312) 814-8413 or at [rolmstead@atg.state.il.us](mailto:rolmstead@atg.state.il.us) if you have questions or would like to discuss this matter. Thank you.

Very truly yours,



ROB OLMSTEAD  
Assistant Attorney General  
Public Access Bureau

Enclosure

*Via Electronic Mail*  
cc: Mr. John Kraft (Will receive letter only)  
[john@heirloomvideography.net](mailto:john@heirloomvideography.net)