



July 10, 2023

VIA EMAIL

Georgia Department of Revenue
1800 Century Boulevard, N.E.
Suite 12000
Atlanta, GA 30345
ORR@dor.ga.gov

Re: Open Records Request

Dear Records Custodian:

Pursuant to the Georgia Open Records Law (O.C.G.A. §§ 50-18-70 et seq.), American Oversight makes the following request for records.

Requested Records

American Oversight requests that the Georgia Department of Revenue produce the following within three business days:

1. Records sufficient to indicate (a) the number of audits conducted by the Department of Revenue based on the LIFE Act income tax dependent exemption, and (b) all supporting documentation or evidence provided to prove this exemption when audited.

Such records may include, but are not limited to, logs, reports, lists, spreadsheets, charts, summaries, and/or memoranda. To the extent that this information is aggregated and maintained in a database or spreadsheet, American Oversight requests a printout from the database.

2. Records reflecting any final formal or informal directives (including informal email communications), guidance, assessments, reports, analyses, or recommendations concerning the LIFE Act income tax dependent exemption.
3. All email communications (including emails, email attachments, complete

email chains, calendar invitations, and calendar invitation attachments) between (a) the officials listed below, and (b) any of the external entities or individuals listed below or anyone communicating on behalf of any of the entities listed below (including, but not limited to, at the listed email addresses and/or domains).

Georgia Department of Revenue Officials:

- i. State Revenue Commissioner Frank O'Connell
- ii. Deputy State Revenue Commissioner Chester Cook



1030 15th Street NW, Suite B255, Washington, DC 20005 | AmericanOversight.org

- iii. General Counsel Lorraine Hoffmann-Polk
- iv. Deputy General Counsel Charles Elrod
- v. Income Tax Policy Director Kelsey Finn
- vi. Audits Division Director Steven Alvarez

External Entities or Individuals:

- i. U.S. Department of Health and Human Services (hhs.gov)
- ii. Georgia Department of Public Health (dph.ga.gov)
- iii. Georgia Life Alliance (georgialifealliance.com)
- iv. Georgia Right to Life (grtl.org)
- v. National Right to Life Committee (nrlc.org)
- vi. Susan B. Anthony List (sbalist.org, sba-list.org)
- vii. Brian Sanderson (bsanderson@threeoakgroup.com)

For part 3 of this request, please note that American Oversight does not seek, and that this request specifically **excludes**, the initial mailing of news clips or other mass-distribution emails. However, subsequent communications forwarding such emails are responsive to this request. In other words, for example, if an official received a mass-distribution news clip email from the U.S. Department of Health and Human Services, that initial email would not be responsive to this request. However, if the official forwarded that email to another individual with their own commentary, that subsequent message would be responsive to this request and should be produced.

For all parts of this request, please provide all responsive records from July 20, 2022, to the date the request is received.

Please notify American Oversight of any anticipated fees or costs in excess of \$100 prior to incurring such costs or fees.

Guidance Regarding the Search & Processing of Requested Records

In connection with its request for records, American Oversight provides the following guidance regarding the scope of the records sought and the search and processing of

records:

- Please search all locations and systems likely to have responsive records, regardless of format, medium, or physical characteristics.

- In conducting your search, please understand the terms “record,” “document,” and “information” in their broadest sense, to include any written, typed, recorded, graphic, printed, or audio material of any kind. We seek records of any kind, including electronic records, audiotapes, videotapes, and photographs, as well as letters, emails, facsimiles, telephone messages, voice mail messages and transcripts, notes, or minutes of any meetings, telephone conversations or discussions.

- Our request for records includes any attachments to those records or other materials enclosed with those records when they were previously transmitted. To the extent that an email is responsive to our request, our request includes all prior messages sent or received in that email chain, as well as any attachments to the email.
- Please search all relevant records or systems containing records regarding agency business. Do not exclude records regarding agency business contained in files, email accounts, or devices in the personal custody of your officials, such as personal email accounts or text messages. Records of official business conducted using unofficial systems or stored outside of official files are subject to the Open Records Act.¹
- In the event some portions of the requested records are properly exempt from disclosure, please disclose any reasonably segregable non-exempt portions of the requested records. If a request is denied in whole, please state specifically why it is not reasonable to segregate portions of the record for release.
- Please take appropriate steps to ensure that records responsive to this request are not deleted by the agency before the completion of processing for this request. If records potentially responsive to this request are likely to be located on systems where they are subject to potential deletion, including on a scheduled basis, please take steps to prevent that deletion, including, as appropriate, by instituting a litigation hold on those records.

If you have any questions regarding how to construe this request for records or believe that further discussions regarding search and processing would facilitate a more efficient production of records of interest to American Oversight, please do not hesitate to contact American Oversight to discuss this request. American Oversight welcomes an opportunity to discuss its request with you before you undertake your search or incur search or duplication costs. By working together at the outset, American Oversight and your agency can decrease the likelihood of costly and time-consuming litigation in the future.

Where possible, please provide responsive material in an electronic format by email. Alternatively, please provide responsive material in native format or in PDF format on a

USB drive. Please send any responsive material being sent by mail to American Oversight, 1030 15th Street NW, Suite B255, Washington, DC 20005. If it will accelerate release of responsive records to American Oversight, please also provide responsive material on a rolling basis.

Conclusion

American Oversight is a 501(c)(3) nonprofit with the mission to promote transparency in government, to educate the public about government activities, and to ensure the

¹ O.C.G.A. § 50-18-70(b)(2).

accountability of government officials. American Oversight uses the information gathered, and its analysis of it, to educate the public through reports, press releases, or other media. American Oversight also makes materials it gathers available on its public website and promotes their availability on social media platforms, such as Facebook and Twitter.²

We share a common mission to promote transparency in government. American Oversight looks forward to working with you on this request. If you do not understand any part of this request, have any questions, or foresee any problems in fully releasing the requested records, please contact Khahilia Shaw at records@americanoversight.org or 202.539.6507.

Sincerely,

/s/ Khahilia Shaw

Khahilia Shaw

on behalf of

American Oversight

²American Oversight currently has approximately 16,000 followers on Facebook and 113,000 followers on Twitter. American Oversight, Facebook, <https://www.facebook.com/weareoversight/> (last visited July 7, 2023); American Oversight (@weareoversight), Twitter, <https://twitter.com/weareoversight> (last visited July 7, 2023).