



OFFICE OF THE ATTORNEY GENERAL
STATE OF ILLINOIS

Lisa Madigan
ATTORNEY GENERAL

August 19, 2011

Ms. Christine Sayles, FOIA Officer
Southern Illinois University – Carbondale
Budget Office
Mail Code 4313
Carbondale, IL 62901

RE: FOIA Pre-Authorization Request - 2011 PAC 16123

Dear Ms. Sayles:

We have received the written notice from Southern Illinois University (SIU) of its intention to deny certain information as exempt from disclosure under section 7(1)(c) of the Freedom of Information Act (FOIA) (5 ILCS 140/7(1)(c) (West 2010), as amended by Public Acts 97-333, effective August 12, 2011; 97-385, effective August 15, 2011). Specifically, on July 14, 2011, Julie T. Emerick requested records concerning SIU Request for Proposal R946M. SIU seeks to withhold the State income tax return of a small business corporation owned by a single individual.

Section 7(1)(c) of FOIA exempts from inspection and copying "[p]ersonal information contained within public records, the disclosure of which would constitute a clearly unwarranted invasion of personal privacy, unless the disclosure is consented to in writing by the individual subjects of the information." The exemption defines "unwarranted invasion of personal privacy" as "the disclosure of information that is highly personal or objectionable to a reasonable person and in which the subject's right to privacy outweighs any legitimate public interest in obtaining the information."

DETERMINATION

SIU's assertion of the exemption in section 7(1)(c) to withhold the income tax return is **approved**. The record in question is an income tax return for a small business corporation with a single shareholder whose identity can be gleaned from the tax return. As such, the income tax return contains financial information concerning this individual which is highly personal by its very nature. The privacy rights of this individual outweigh the public

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interest in disclosure of his or her income tax return. Accordingly, we conclude that SIU has sustained its initial burden of demonstrating that this information is exempt from disclosure under section 7(1)(c).

SIU may issue a partial denial letter and release the remaining information, if it has not already done so.

If you have any questions, please contact me at (312) 814-6756. This correspondence shall serve to close this matter.

Very truly yours,



STEVE SILVERMAN
Assistant Attorney General
Public Access Bureau

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cc: Ms. Julie T. Emerick
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