Wednesday, September 23, 2026 at 4:45:07 PM Eastern Daylight Time

---

Subject: Record Request - American Oversight re Emails
Date: Wednesday, September 23, 2026 at 9:45:02 AM Eastern Daylight Time
From: David S. French [KDOR]
To: AO Records
Category: PRODUCTION
Attachments: image001.png, American Oversight - Request 8.31.26.pdf

EXTERNAL SENDER

Good morning,

The Kansas Department of Revenue has denied your Kansas Open Records Act Request. This denial is pursuant to the following statutes:

- KSA 45-221(a)(2): "Records that are privileged under the rules of evidence, unless the holder of the privilege consents to the disclosure."
- KSA 45-221(a)(11): "Records of agencies involved in administrative adjudication or civil litigation, compiled in the process of detecting or investigating violations of civil law or administrative rules and regulations, if: (A) Disclosure would interfere with a prospective administrative adjudication or civil litigation;"
- KSA 45-221(a)(25): "Records that represent and constitute the work product of an attorney."

The civil litigation is Miller v. KDOR -DG-2026-CV-000237 and Doe- DG-2026-CV-000112. In both cases there is actual discovery asking for many of these same emails as relevant to the cause of action.

Thanks,

David French
Records Custodian | Office of Policy and Research

Kansas Department of Revenue
109 SW 9th Street | Topeka, KS 66601-3506
Phone: 785-291-3570 | Fax: 785-296-7928
David.french@ks.gov | ksrevenue.gov

AMERICAN OVERSIGHT

CONFIDENTIALITY AND PRIVILEGE NOTICE: This email message, including attachments, if any, is

intended for the person or entity to which it is addressed and may contain confidential and/or privileged information. Any unauthorized review, use or disclosure is prohibited. If you are not the intended recipient, please contact the sender and destroy the original message, including all copies

CONFIDENTIALITY STATEMENT:
This message and its contents are privileged and confidential and it is solely for the use of the intended recipient. Should you not be the intended recipient, be aware that any review, disclosure, copying, distribution or use of the contents of this message is strictly prohibited. If you have received this message in error, please destroy it immediately and notify the sender.

AMERICAN OVERSIGHT