## 421A.2 Disclosure prohibited.

A person who obtains any information in the course of or arising out of the business of preparing or assisting in the preparation of a tax return of another person, shall not disclose any of the information obtained unless the disclosure is within any of the following:

- 1. Consented to in writing by the taxpayer in a separate document.
- 2. Expressly authorized by state or federal law.
- 3. Necessary to the preparation of the return.
- 4. Pursuant to court order. [C73, 75, 77, 79, 81, \$423A.2] 2003 Acts, 1st Ex, ch 2, \$203, 205 C2005, \$421A.2