, §622.10A

## 622.10A Tax advice — confidential communications.

1. With respect to communications involving tax advice between a taxpayer and a federally authorized tax practitioner, the same protections of confidentiality which apply to a communication between a taxpayer and an attorney shall also apply to that communication to the extent the communication would be considered a privileged communication if it were between a taxpayer and an attorney.

- 2. The confidentiality privilege under this section applies to either of the following:
- α. A noncriminal tax matter before the Iowa department of revenue.
- b. A noncriminal tax proceeding in federal or state court brought by or against the state of Iowa.
  - 3. As used in this section:
- a. "Federally authorized tax practitioner" means an individual who is authorized under federal law to practice before the internal revenue service if such practice is subject to federal regulation under 31 U.S.C. §330.
- b. "Tax advice" means advice given by an individual with respect to a matter which is within the scope of the individual's authority to practice described in paragraph "a".
- 4. The confidentiality privilege under this section shall not apply to a written communication between a federally authorized tax practitioner and a director, shareholder, officer, employee, agent, or representative of a corporation in connection with the promotion of the direct or indirect participation of that corporation in a tax shelter as defined in section 6662(d)(2)(C)(iii) of the Internal Revenue Code.

99 Acts, ch 25, §1; 2003 Acts, ch 145, §286