

**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:

a. 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](#)