

#### 422.20 Information confidential — penalty.

1. It shall be unlawful for any present or former officer or employee of the state to divulge or to make known in any manner whatever not provided by law to any person the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any income return, or to permit any income return or copy thereof or any book containing any abstract or particulars thereof to be seen or examined by any person except as provided by law; and it shall be unlawful for any person to print or publish in any manner whatever not provided by law any income return, or any part thereof or source of income, profits, losses, or expenditures appearing in any income return; and any person committing an offense against the foregoing provision shall be guilty of a serious misdemeanor. If the offender is an officer or employee of the state, such person shall also be dismissed from office or discharged from employment. Nothing herein shall prohibit turning over to duly authorized officers of the United States or tax officials of other states state information and income returns pursuant to agreement between the director and the secretary of the treasury of the United States or the secretary's delegate or pursuant to a reciprocal agreement with another state.

2. It is unlawful for an officer, employee, or agent, or former officer, employee, or agent of the state to disclose to any person, except as authorized in [subsection 1 of this section](#), any federal tax return or return information as defined in section 6103(b) of the Internal Revenue Code. It is unlawful for a person to whom any federal tax return or return information, as defined in section 6103(b) of the Internal Revenue Code, is disclosed in a manner unauthorized by [subsection 1 of this section](#) to thereafter print or publish in any manner not provided by law any such return or return information. A person violating this provision is guilty of a serious misdemeanor.

3. *a.* Unless otherwise expressly permitted by [section 8A.504](#), [section 8G.4](#), [section 11.41](#), [section 96.11](#), [subsection 6](#), [section 421.17](#), [subsections 22, 23, and 26](#), [section 421.17](#), [subsection 27](#), paragraph “*k*”, [section 421.17](#), [subsection 31](#), [section 252B.9](#), [section 321.40](#), [subsection 6](#), [sections 321.120](#), [421.19](#), [421.28](#), [422.72](#), and [452A.63](#), [this section](#), or another provision of law, a tax return, return information, or investigative or audit information shall not be divulged to any person or entity, other than the taxpayer, the department, or internal revenue service for use in a matter unrelated to tax administration.

*b.* This prohibition precludes persons or entities other than the taxpayer, the department, or the internal revenue service from obtaining such information from the department, and a subpoena, order, or process which requires the department to produce such information to a person or entity, other than the taxpayer, the department, or internal revenue service for use in a nontax proceeding is void.

4. The director may disclose taxpayer identity information to the press and other media for purposes of notifying persons entitled to tax refunds when the director, after reasonable effort and lapse of time, has been unable to locate the persons.

5. The department may permit, by rule, the disclosure of state tax information to a person a taxpayer has authorized to receive such state tax information, in the manner prescribed by the department.

[C62, 66, 71, 73, 75, 77, 79, 81, §422.20]

[87 Acts, ch 199, §6](#); [88 Acts, ch 1028, §27](#); [91 Acts, ch 159, §16](#); [97 Acts, ch 158, §12](#); [2003 Acts, ch 145, §256](#); [2008 Acts, ch 1113, §9, 11](#); [2010 Acts, ch 1146, §14, 26](#); [2010 Acts, ch 1193, §147, 149](#); [2011 Acts, ch 122, §51](#); [2013 Acts, ch 30, §87](#); [2013 Acts, ch 70, §4, 9](#); [2019 Acts, ch 152, §17](#)

Referred to in [§257.22](#), [421.17](#), [421.19](#), [421.28](#), [422.16](#), [422.38](#), [422.72](#), [422D.3](#), [425.28](#)

NEW subsection 5