

**22A.6 Applicability — department of revenue.**

1. The following shall not be construed as a violation of [this chapter](#) with respect to the department of revenue:

a. The identification of a person as a representative, responsible party, employee, withholding agent, or other signatory or contact of an entity exempt from taxation under section 501(c) of the Internal Revenue Code on any return, form, application, or other document required to be filed with the department, including but not limited to a tax return or tax permit.

b. Powers exercised under [section 422.70](#).

c. Information sought pursuant to discovery in a contested case proceeding.

d. Information that is expressly required to be provided by the department by law including but not limited to [section 422.11S](#).

2. The restrictions imposed under [this chapter](#) shall not be construed to entitle any taxpayer or tax-exempt entity to any deduction, exemption, credit, or other tax position which the taxpayer or exempt entity is unable to substantiate with sufficient evidence.

[2021 Acts, ch 151, §16](#)