

**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