# CHAPTER 421A
## DISCLOSURE OF INFORMATION IN PREPARATION OF TAX RETURNS

### 421A.1 Definitions.
As used in this chapter, unless the context otherwise requires:

1. *"Person"* means any person, firm, corporation, association, partnership or an employee or agent of one of these.

2. *"Tax return"* means any federal, state, or local form required to be filled out, by or for a taxpayer, incident to the collection or refund of a tax.

3. *"Information"* for the purpose of this chapter shall include but not be limited to the name, address and statistical data of the taxpayer.

[C73, 75, 77, 79, 81, §423A.1]
2003 Acts, 1st Ex, ch 2, §203, 205
C2005, §421A.1

### 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

### 421A.3 Engaged in business.
A person is engaged in the business of preparing income tax returns or assisting in preparing of returns if the person does any of the following:

1. Advertises, or gives publicity to the effect that the person prepares or assists others in the preparation of tax returns.

2. Prepares or assists others in the preparation of tax returns for compensation.

[C73, 75, 77, 79, 81, §423A.3]
2003 Acts, 1st Ex, ch 2, §203, 205
C2005, §421A.3

### 421A.4 Penalty.
A person who violates the provisions of this chapter shall upon conviction be guilty of an aggravated misdemeanor.

[C73, 75, 77, 79, 81, §423A.4]
2003 Acts, 1st Ex, ch 2, §203, 205
C2005, §421A.4