

422.72 Information deemed confidential — informational exchange agreement — redactions — subpoenas.

1. a. (1) It is unlawful for the director, or any person having an administrative duty under [this chapter](#), or any present or former officer or other employee of the state authorized by the director to examine returns, to willfully or recklessly divulge in any manner, the business affairs, operations, or information obtained by an investigation under [this chapter](#) of records and equipment of any person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures or any particular thereof, set forth or disclosed in any return; or to willfully or recklessly permit any return or copy of a return or any book containing any abstract or particulars thereof to be seen or examined by any person except as provided by law.

(2) It is unlawful for any person to willfully inspect, except as authorized by the director, any return or return information.

(3) However, the director may authorize examination of such state returns and other state information which is confidential under [this section](#), if a reciprocal arrangement exists, by tax officers of another state or the federal government.

b. The director may, by rules adopted pursuant to [chapter 17A](#), authorize examination of state information and returns by other officers or employees of this state to the extent required by their official duties and responsibilities. Disclosure of state information to tax officers of another state is limited to disclosures which have a tax administrative purpose and only to officers of those states which by agreement with this state limit the disclosure of the information as strictly as the laws of this state protecting the confidentiality of returns and information. The director shall place upon the state tax form a notice to the taxpayer that state tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.

c. The department shall not authorize the examination of tax information by officers and employees of this state, another state, or of the United States if the officers or employees would otherwise be required to obtain a judicial order to examine the information if it were to be obtained from another source, and if the purpose of the examination is other than for tax administration. However, the director may provide sample individual income tax information to be used for statistical purposes to the legislative services agency. The information shall not include the name or mailing address of the taxpayer or the taxpayer's social security number. Any information contained in an individual income tax return which is provided by the director shall only be used as a part of a database which contains similar information from a number of returns. The legislative services agency shall not have access to the income tax returns of individuals. Each request for individual income tax information shall contain a statement by the director of the legislative services agency that the individual income tax information received by the legislative services agency shall be used solely for statistical purposes. [This subsection](#) does not prevent the department from authorizing the examination of state returns and state information under the provisions of [section 252B.9](#). [This subsection](#) prevails over any general law of this state relating to public records.

d. The director shall provide state tax returns and return information to the auditor of state, to the extent that the information is necessary to complete the annual audit of the department required by [section 11.2](#). The state tax returns and return information provided by the director shall remain confidential and shall not be included in any public documents issued by the auditor of state.

2. Federal tax returns, copies of returns, and return information as defined in section 6103(b) of the Internal Revenue Code, which are required to be filed with the department for the enforcement of the income tax laws of this state, shall be held as confidential by the department and subject to the disclosure limitations in [subsection 1](#).

3. a. Unless otherwise expressly permitted by [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, 421.65, 422.20, 452A.63](#), and [section 556.19](#), [subsection 2](#), [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. A person violating [subsection 1, 2, 3, or 6](#) is guilty of a serious misdemeanor.

5. 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.

6. a. The department may enter into a written informational exchange agreement for tax administration purposes with a city or county which is entitled to receive funds due to a local hotel and motel tax or a local sales and services tax. The written informational exchange agreement shall designate no more than two paid city or county employees that have access to actual return information relating to that city's or county's receipts from a local hotel and motel tax or a local sales and services tax.

b. City or county employees designated to have access to information under [this subsection](#) are deemed to be officers and employees of the state for purposes of the restrictions pursuant to [subsection 1](#) pertaining to confidential information. The department may refuse to enter into a written informational exchange agreement if the city or county does not agree to pay the actual cost of providing the information and the department may refuse to abide by a written informational exchange agreement if the city or county does not promptly pay the actual cost of providing the information or take reasonable precautions to protect the information's confidentiality.

7. a. Notwithstanding [subsection 3](#), the director shall provide state tax returns and return information in response to a subpoena issued by the court pursuant to [rule of criminal procedure 2.15](#) commanding the appearance before the attorney general or an assistant attorney general if the subpoena is accompanied by affidavits from such person and from a sworn peace officer member of the department of public safety affirming that the information is necessary for the investigation of a felony violation of [chapter 124](#) or [chapter 706B](#).

b. The affidavits accompanying the subpoenas and the information provided by the director shall remain a confidential record which may be disseminated only to a prosecutor or peace officer involved in the investigation, or to the taxpayer who filed the information and to the court in connection with the filing of criminal charges or institution of a forfeiture action. A person who knowingly files a false affidavit with the director to secure information or who divulges information received under [this subsection](#) in a manner prohibited by [this subsection](#) commits a serious misdemeanor.

8. a. Prior to the record in an appeal or contested case being made available for public inspection, the department shall redact the following information from any pleading, exhibit, attachment, motion, written evidence, final order, decision, or opinion contained in that record:

- (1) A financial account number.
- (2) An account number generated by the department to identify an audit or examination.
- (3) A social security number.
- (4) A federal employer identification number.
- (5) The name of a minor.
- (6) A medical record or other medical information.
- (7) A return as defined in [section 421.6](#).

b. Upon a motion filed by the taxpayer, the department may redact from the record in an appeal or contested case any other information from a pleading, exhibit, attachment, motion, or written evidence, if the taxpayer proves by clear and convincing evidence that the release of such information would disclose a trade secret or be a clear, unwarranted invasion of personal privacy.

c. Notwithstanding paragraph "a", when making final orders, decisions, or opinions available for public inspection, the department may disclose the items in paragraph "a" if

the department determines such information is relevant or necessary to the resolution or decision of the appeal or case.

d. Except as described in paragraphs “a” and “b”, all information contained in a pleading, exhibit, attachment, motion, written evidence, final order, decision, opinion, and the record in an appeal or contested case is subject to examination to the extent provided by [chapter 22](#).

9. 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.

[C35, §6943-f59; C39, §**6943.096**; C46, 50, 54, 58, 62, 66, §422.65; C71, 73, 75, 77, 79, 81, §422.72]

83 Acts, ch 32, §1, 2; 87 Acts, ch 199, §9; 88 Acts, ch 1028, §34; 88 Acts, ch 1153, §3, 4; 90 Acts, ch 1232, §19; 91 Acts, ch 159, §20; 97 Acts, ch 158, §22, 23; 99 Acts, ch 151, §25, 89; 99 Acts, ch 152, §10, 40; 2003 Acts, ch 35, §45, 46, 49; 2003 Acts, ch 145, §257; 2008 Acts, ch 1113, §10, 11; 2010 Acts, ch 1146, §15, 26; 2010 Acts, ch 1193, §148, 149; 2011 Acts, ch 122, §52; 2013 Acts, ch 30, §91; 2013 Acts, ch 70, §8, 9; 2019 Acts, ch 152, §18; 2020 Acts, ch 1064, §21, 28; 2020 Acts, ch 1118, §19, 20, 73, 74; 2021 Acts, ch 76, §75; 2021 Acts, ch 86, §80, 81; 2022 Acts, ch 1021, §101; 2023 Acts, ch 66, §100; 2025 Acts, ch 148, §4, 5

Referred to in §2A.3, 99G.30A, 257.22, 321.105A, 421.17, 421.19, 421.24, 421.28, 421.65, 422.20, 422D.3, 423.42, 423A.6, 423B.6, 423C.4, 423D.4, 423G.5, 425.28

Subsection 3, paragraph a amended