

CHAPTER 5  
PUBLIC RECORDS AND FAIR INFORMATION PRACTICES

Chapter rescission date pursuant to Iowa Code section 17A.7: 3/26/30

**701—5.1(17A,22,99G,123,421-454) Definitions.** As used in this chapter:

*“Confidential record”* means a record that is not available as a matter of right for examination and copying by members of the public under applicable provisions of law. Confidential records include but are not limited to records or information contained in records that the department is prohibited by law from making available for examination by members of the public; records or information contained in records that are specified as confidential by Iowa Code section 22.7, 99G.34, or 123.38A, or other provision of law but that may be disclosed upon order of a court, the lawful custodian of the record, or by another person duly authorized to release the record; and confidential state tax information and federal tax information. Mere inclusion in a record of information declared confidential by an applicable provision of law does not necessarily make that entire record a confidential record.

*“Confidential state tax information”* means information that is protected from disclosure by Iowa Code sections 422.20, 422.72, 437A.14, 437B.10, 453B.10, 450.68, and 452A.63. Confidential state tax information includes but is not limited to state tax returns and return information. Confidential state tax information does not include federal tax information (FTI). If confidential state tax information is contained in a record, that record may also be considered a confidential record protected by Iowa Code chapter 22.

*“Custodian”* means the department, the director of revenue, the department’s public information officer, or a person lawfully delegated authority by the department to act for the department in implementing Iowa Code chapter 22.

*“Department”* means the Iowa department of revenue.

*“Federal tax information”* or *“FTI”* means return or return information received directly from the IRS or obtained through an authorized secondary source acting on behalf of the IRS pursuant to an IRC §6103(p)(2)(B) agreement. Copies of tax returns or return information provided to the department directly by a taxpayer or the taxpayer’s representative, including but not limited to tax returns or return information provided to the department through electronic filing as defined in 701—subrule 8.5(1), or obtained from public information files (e.g., federal tax liens on file with the county clerk, Offers in Compromise available for public inspection, and court records) are not considered FTI.

*“GovConnectIowa”* means the e-services portal of the department.

*“IRC”* means the Internal Revenue Code.

*“IRS”* means the Internal Revenue Service.

*“Open record”* means a record other than a confidential record.

*“Personally identifiable information”* means information about or pertaining to an individual in a record that identifies the individual and that is contained in a record system. The term “personally identifiable information” includes “personal information” as defined in Iowa Code section 715C.1.

*“Record”* means the whole or a part of a “public record” as defined in Iowa Code section 22.1 that is owned by or in the physical possession of the department. Records include confidential records.

*“Record system”* means any group of records under the control of the department from which a record may be retrieved by a personal identifier such as the name of an individual, number, symbol, or other unique retriever assigned to an individual. A record system is a “system,” as defined below.

*“Routine use”* means the disclosure of a record without the consent of the subject or subjects, for a purpose that is compatible with the purpose for which the record was collected. “Routine use” includes disclosures required by statute other than the public records laws codified at Iowa Code chapter 22.

*“System”* means any of the following:

1. Computer hardware or software;
2. Computerized processes and procedures;
3. Noncomputerized processes and procedures.

“*Tax administration*” means the administration, management, conduct, direction, and supervision of the execution and application of the state tax laws; means the development and formulation of state tax policy; and includes assessment, collection, enforcement, litigation, publication, and statistical gathering functions.

This rule is intended to implement Iowa Code chapters 17A, 22, 99G, 123, and 421 through 454.

[ARC 8944C, IAB 2/19/25, effective 3/26/25]

**701—5.2(17A,22,99G,123,421-454) Statement of policy.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**701—5.3(17A,22,99G,123,421-454) Requests for public records.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**701—5.4(17A,22,99G,123,421-454) Access to confidential records.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**701—5.5(17A,22,99G,123,421-454) Requests for treatment of a record as a confidential record and its withholding from examination.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**701—5.6(17A,22,99G,123,421-454) Consensual disclosure of confidential records.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**701—5.7(17A,22,99G,123,421-454) Tax information disclosure designation.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**701—5.8(17A,22,99G,123,421-454) Disclosures without the consent of the subject.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**701—5.9(17A,22,99G,123,421-454) Release to subject or owner of record.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**701—5.10(17A,22,99G,123,421-454) Personally identifiable information collected and stored by the department.** The department collects and maintains both open records and confidential records that contain personally identifiable information. This rule describes the nature, extent, retrieval, storage, and processing of personally identifiable information within the department’s record systems.

**5.10(1) Nature and extent.** All record systems maintained by the department may contain personally identifiable information concerning matters such as income, property holdings, exchanges, financial transactions, licensing, contested case matters, waivers of rule and declaratory rulings, procurement and leases, bailment shipments, lottery prize claims, lottery sales commission payments, audit and examination, litigation, personnel, and demographic information such as address and number of dependents.

**5.10(2) Retrieval.** Personal identifiers are used to retrieve information from any of the record systems that the department maintains that contain personally identifiable information.

**5.10(3) Means of storage.** Paper, microform, and various electronic means of storage are used to store records containing personally identifiable information.

**5.10(4) Comparison.** Electronic or manual data processing may be used to match, to collate, or to compare personally identifiable information in one system with personally identifiable information in another system of records or with personally identifiable information within the same system.

**5.10(5) Comparison with data from outside the department.** Personally identifiable information in systems of records maintained by the department may be compared with information from outside the department when specified by law. Permitted comparisons include but are not limited to comparisons for the purpose of setoffs.

**5.10(6) Records containing personally identifiable information.**

a. Personally identifiable information is collected from documents, returns, and any other record filed with the department, as well as from outside sources, including state and federal agencies. Authority to

collect this information is found throughout Iowa Code chapters 8A, 17A, 99G, and 123, as well as Title X of the Iowa Code. The chart below describes department records that contain personally identifiable information and identifies which records are open records, confidential records, partially open or partially confidential. A single record may contain information from several categories in the chart. This information is compiled for the purposes of Iowa Code section 22.11.

**Code.....Meaning**

O.....The records are open for public inspection.

C.....The records are confidential and are not open to public inspection.

O/C.....The record is partly open and partly confidential.

Description of Record	Type of Record	Legal Authority for Confidentiality
State tax returns, return information, permit records, tax liability and penalty records, tax policy, tax research records, and all related records	O/C	Iowa Code Title X, including Iowa Code sections 422.20 and 422.72
Nontax collection records	O/C	Iowa Code Title X, including Iowa Code sections 422.20 and 422.72, and contractual authority
Federal tax returns and return information	C	26 U.S.C. Section 6103
Department personnel records, communication records, budget records, and payroll records	O/C	Iowa Code sections 22.7 and 99G.34(2)
Minutes of closed meetings of a government body	C	Iowa Code section 21.5(4)
Records that constitute attorney work product or attorney-client communications or are otherwise privileged	C	Iowa Code section 22.7(4), Iowa Rule of Civil Procedure 1.503, Federal Rule of Civil Procedure 26(b)(3), and case law
Sealed bids	O/C	Iowa Code section 72.3
Final orders, decisions, and opinions	O/C	Iowa Code section 17A.3(1) "d"
License and permit records	O/C	Iowa Code section 99G.24, chapter 123, and Title X
Investigation, audit, and examination records	O/C	Iowa Code sections 99G.34(4), 99G.35, 123.38A, 422.20, and 422.72
Lottery player and winner lists	O/C	Iowa Code sections 99G.34(2), 99G.34(5), and 99G.41(3)
Lottery retailer compensation payments	O/C	Iowa Code sections 99G.24(2), 99G.34(2), and 99G.41(5)

b. The procedure for public records request may be found in rule 701—5.3(17A,22,99G,123,421-454).

c. The procedure for allowing a person to have additions, dissents, or objections entered in the record will be determined on a case-by-case basis.

d. The subject of the confidential record may either request the record independently and give it to the named third party or authorize the third party to request the subject’s confidential information under Iowa Code section 421.59, 422.20(7), or 422.72(9).

e. The department will utilize information, including confidential information, in executing its duties under the Iowa Code. Subjects of the information will not be notified when the information is used. Persons outside of the department receiving confidential information are held to the same confidentiality standard as departmental employees. Whether information is required or optional will be indicated along with the request for information. Failing to provide required information may result in penalties or interest being charged.

f. The department utilizes more than one data processing system, and information is matched between systems.

This rule is intended to implement Iowa Code chapters 17A, 22, 99G, 123, and 421 through 454.

[ARC 8944C, IAB 2/19/25, effective 3/26/25]

**701—5.11(17A,22,99G,123,421-454) Retention of submitted documents.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

**701—5.12(17A,22,99G,123,421-454) Limited applicability.** Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

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