CHAPTER 2505
FAIR INFORMATION PRACTICES

Chapter rescission date pursuant to Iowa Code section 17A.7: 6/30/31

The Uniform Rules on Agency Procedure, 7—Chapters 2500 through 2506, are rules generally applicable to agencies pursuant to Iowa Code section 17A.24. Additions, exceptions, or amendments to the corresponding chapter are below.
[**ARC 0437D**, IAB 7/22/26, effective 6/30/26]

701—2505.1(17A,22) 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 agency 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 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.

"Federal tax information" or *"FTI"* means return or return information received directly from the Internal Revenue Service or obtained through an authorized secondary source acting on behalf of the Internal Revenue Service pursuant to an Internal Revenue Code Section 6103(p)(2)(B) agreement. Copies of tax returns or return information provided to the agency directly by a taxpayer or the taxpayer's representative, including but not limited to tax returns or return information provided to the agency 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.

"Lawful custodian" means the agency, the director of revenue, the agency's public information officer, or a person lawfully delegated authority by the agency to act for the agency in implementing Iowa Code chapter 22.

"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 system" means any group of records under the control of the agency 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.

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701—2505.3(17A,22) Requests for access to records.

2505.3(3) *Request for access.*

a. *Requests for public records.* Requests for access to public records maintained by the agency shall be made, whenever possible, by email. Otherwise, requests can be made in writing, in person, by telephone using the agency's telephone number, or through other electronic means made available by the agency. Requests should identify the particular public records sought by name or description in order to facilitate identification of relevant public records. Requests should include the name, address, email, and telephone number of the person requesting the information. A member of the public need not give a reason for requesting public records. For public records requests that involve searches of electronic stores of information, the agency may condition the search on the requester providing search terms for the search.

b. *Requests for confidential records.* Requests for access to confidential records maintained by the agency shall be made in the same manner as paragraph 2505.3(3)*"a."* The agency may require the requester to provide additional documentation, including but not limited to proof of identity and authority to secure access to the record. The agency may also require the requester to sign a certified statement or affidavit listing the specific reasons justifying access to the record and provide any proof necessary to establish relevant facts.

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701—2505.4(17A,22) Access to confidential records.

2505.4(8) *Requesting a copy of a return.* A taxpayer requesting a copy of the taxpayer's own tax return must do so via GovConnectIowa. There will be a $5 charge for each return requested. Payment will be received prior to release of the return.

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701—2505.7(17A,22) Consensual disclosure of confidential records.

2505.7(1) *Consent to disclosure by a subject.* To the extent permitted by law, the subject may consent in writing to agency disclosure of confidential records as provided in rules 701—2505.9(17A,22,99G,123,421-453E) and 701—2507.6(17A).

2505.7(2) *Complaints to public officials not an authorization—separate authorization required.* A letter from the subject of a confidential record to a public official that seeks the official's intervention on behalf of the subject in a matter that involves the agency is not, to the extent permitted by law, treated as an authorization to release sufficient information about the subject to the official to resolve the matter. The subject of a confidential record filing a complaint needs to submit a disclosure authorization as provided in rules 701—2505.9(17A,22,99G,123,421-453E) and 701—8.8(17A,22,421,422).

[**ARC 0437D**, IAB 7/22/26, effective 6/30/26]

701—2505.9(17A,22,99G,123,421-453E) Tax information disclosure designation.

2505.9(1) *Powers authorized.* A taxpayer may designate an individual to receive, inspect, and discuss the taxpayer's confidential state tax information from the agency. Such designation does not authorize the designee to act or authorize any action on the taxpayer's behalf in any way other than to receive information and communicate with the agency. Information about transfers of decision-making authority is contained in Iowa Code section 421.59 and rule 701—8.8(17A,22,421,422).

2505.9(2) *Contents of the tax information disclosure designation form.* A taxpayer must use the agency's tax information disclosure designation form, or other designated method authorized by the agency, to designate an individual to receive, inspect, and discuss confidential state tax information. A tax information disclosure designation form must contain the following information to be valid:

a. Legal name and address of the taxpayer;

b. Identification number of the taxpayer (e.g., social security number (SSN), federal identification number (FEIN), or any federal- or Iowa-issued tax identification number);

c. The designee's name, mailing address, and identification number (e.g., preparer's tax identification number (PTIN), FEIN, SSN, individual taxpayer identification number (ITIN), or Iowa department of revenue-issued account number (IAN)). In lieu of a designee's identification number, a taxpayer may indicate that an IAN is being requested for the designee;

d. Description of the matter(s) for which disclosure is authorized, which may include:

(1) The type of tax(es) involved or an indication that all tax types are within the scope of disclosure;

(2) The specific year(s) or period(s) involved or an indication that the scope is unlimited (not to exceed three years into the future beyond the signature date); and

(3) Business tax permit number or an indication that all tax types are within the scope of authority;

e. A clear expression of the taxpayer's intention concerning any restrictions to the scope of authority granted to the recognized representative(s) as provided in subrule 2505.9(1);

f. An authorized signature of an individual listed in subrule 2505.9(4) meeting the requirements of rule 701—8.2(421);

g. Any other information required by the agency.

2505.9(3) *Authorization period for a tax information disclosure designation.*

a. A tax information disclosure designation may not be used to authorize disclosure for tax periods that end more than three years after the date on which the tax information disclosure designation is signed by the taxpayer. A tax information disclosure designation may concern an unlimited number of tax periods that have ended prior to the date on which the tax information disclosure designation is received by the agency; however, tax periods must be stated if the intention is to limit the periods. If the tax periods section is left blank, all tax periods, including those ending up to three years in the future, are included.

b. A tax information disclosure designation continues to be effective for tax periods as defined in paragraph 2505.9(3)*"a"* until revocation by the taxpayer; incapacity of the taxpayer; death of the taxpayer; or withdrawal, death, or incapacity of the tax information disclosure designee.

2505.9(4) *Individuals who may execute a tax information disclosure designation.* The individual(s) who may execute a tax information disclosure designation depends on the type of taxpayer involved.

a. *Individual.* In matters involving an individual taxpayer, a tax information disclosure designation must be signed by the individual.

b. *Joint or combined returns.* In matters involving a joint return or married taxpayers who have elected to file separately on a combined return, each taxpayer must complete and submit a tax information disclosure designation form for the joint return.

c. *Third parties.* The tax information disclosure designation form may be signed by an individual who has been authorized to act on behalf of the taxpayer under Iowa Code section 421.59.

2505.9(5) *Revocation and withdrawal.*

a. *Revocation by the taxpayer.*

(1) By written statement. By filing a statement of revocation with the agency, a taxpayer may revoke a tax information disclosure designation without authorizing a new representative. The statement of revocation must include the following:

1. Name, address, and identification number of the taxpayer (e.g., SSN, FEIN, or any federal- or Iowa-issued tax identification number);

2. Name, address, and identification number (e.g., PTIN, FEIN, SSN, ITIN, or IAN) of the designee whose designation is to be revoked;

3. A clear statement to revoke the designee's disclosure designation; and

4. Signature of an authorized signatory as described in subrule 2505.9(4).

(2) Does not automatically revoke. A new tax information disclosure designation for a particular tax type(s) and tax period(s) does not revoke a prior tax information disclosure designation for any tax type(s) and tax period(s) unless the taxpayer has indicated in a written submission to the agency that a prior tax information disclosure designation is to be revoked.

b. *Withdrawal by the designee.* By filing a statement with the agency, a designee may withdraw from the designation in a matter in which a tax information disclosure designation has been filed. The statement must include the following:

(1) Name, address, and identification number of the taxpayer (e.g., SSN, FEIN, or any federal- or Iowa-issued tax identification number);

(2) Name, address, and tax identification number (e.g., PTIN, FEIN, SSN, ITIN, or IAN) of the designee whose designation is to be withdrawn;

(3) A clear statement that the designee wishes to withdraw;

(4) Signature of withdrawing designee and signature date.

2505.9(6) *Submitting a form.*

a. Submit separately. A tax information disclosure designation form may not be submitted as an attachment to a tax return, except as provided by these rules. A tax information disclosure designation form must be submitted separately to the agency in accordance with the submission instructions on the form. However, the agency may, at its discretion, provide a method for authorizing disclosure on the face of a tax return as defined in Iowa Code section 421.6.

b. Original or electronic forms accepted. The agency will accept either the original, a copy, or an electronically scanned and transmitted form. A copy received by facsimile transmission (fax) or email will be accepted. All forms, whether original copy, received via fax, or electronically scanned and transmitted forms, must include a valid signature meeting the requirements of rule 701—8.2(421) of the taxpayer to be represented.

c. Timely submission. If the form is not submitted within six months of the date it is signed, it will be considered invalid.

d. Evaluation of documentation provided. The agency will evaluate the tax information disclosure designation form and any additional documentation to confirm authorization. Authorization to receive, inspect, and discuss confidential state tax information from the agency shall only cover those matters and time frames covered by the submitted documentation. The party claiming authorization to receive, inspect, and discuss confidential state tax information from the agency on behalf of a taxpayer shall have the burden to prove, to the satisfaction of the agency, the existence and extent of the claimed authorization.

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701—2505.10(17A,22,99G,123,421-453E) Release to subject or owner of record.

2505.10(1) The subject of a record may request to review the subject's own records by following the procedures in rules 701—2505.3(17A,22) and 701—2505.4(17A,22). However, the agency need not release the following records to the subject:

a. Communications to the agency that are protected from disclosure under Iowa Code section 22.7(18). Such protected communications include responses to questionnaires solicited by the agency that relate to tax administration.

b. Records that are a work product of an attorney or are otherwise privileged.

c. Peace officers' investigative reports except when disclosure is required by law.

d. Any other records that may be withheld by law.

2505.10(2) Where a requested record contains information on multiple subjects, the agency may take reasonable steps to protect confidential information relating to the subject or subjects that did not make the request when releasing the record to the requesting subject.

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701—2505.11(17A,22,99G,123,421-453E) Personally identifiable information collected and stored by the department. The department collects and maintains both public 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.

2505.11(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.

2505.11(2) *Retrieval.* Personal identifiers are used to retrieve information from any of the record systems that the department maintains that contain personally identifiable information.

2505.11(3) *Means of storage.* Paper, microform, and various electronic means of storage are used to store records containing personally identifiable information.

2505.11(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.

2505.11(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.

2505.11(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 public records, confidential records, partially open records or partially confidential records. 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)*"b"*
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 requests may be found in rules 7—2505.3(17A) and 701—2505.3(17A,22).

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.

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These rules are intended to implement Iowa Code chapters 17A, 22, 99G, 123, and 421 through 453E.

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