

**701—104.10(425) Confidential information.** Income tax information contained on a property tax credit claim form is confidential except that the information may be conveyed by the department of revenue to county treasurers for purposes of eligibility verification for tax credit claims. Information contained on a rent reimbursement claim form is confidential except that the information may be released to an employee of the department of inspections and appeals to assist in the performance of an audit or investigation. See rule 701—6.3(17A).

This rule is intended to implement Iowa Code section 425.28 as amended by 1999 Iowa Acts, chapter 139.

[Editorial change: IAC Supplement 11/2/22]