

**701—5.9(17A,22,421,422) Release to subject or owner of record.**

**5.9(1)** The subject of a record may request to review the subject's own records by following the procedures in rules 701—5.3(17A,22,421,422) and 701—5.4(17A,22,421,422). However, the department need not release the following records to the subject:

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

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

*c.* Peace officer's investigative reports, except when disclosure is required by law.

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

**5.9(2)** Where a requested record contains information on multiple subjects, the department 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.

This rule is intended to implement Iowa Code chapters 17A, 22, 421, and 422.

[ARC 6583C, IAB 10/5/22, effective 11/9/22]