

701—5.13(17A,22) Availability of records.

5.13(1) General. Agency records are open for public inspection and copying unless otherwise provided by rule or law.

5.13(2) Confidential records. The following records may be withheld from public inspection. Records are listed by category, according to the legal basis for withholding them from public inspection.

- a. Sealed bids received prior to the time set for public opening of bids. (Iowa Code section 72.3.)
- b. Records which are exempt from disclosure under Iowa Code section 22.7.
- c. Minutes of closed meetings of a government body (Iowa Code section 21.5(4)).
- d. Identifying details in final orders, decisions and opinions to the extent required to prevent a clearly unwarranted invasion of personal privacy or trade secrets under Iowa Code section 17A.3(1) “d.”
- e. Those portions of agency staff manuals, instructions or other statements issued which set forth criteria or guidelines to be used by agency staff in auditing, in making inspections, in settling commercial disputes or negotiating commercial arrangements, or in the selection or handling of cases, such as operational tactics or allowable tolerances or criteria for the defense, prosecution or settlement of cases, when disclosure of these statements would:
 - (1) Enable law violators to avoid detection;
 - (2) Facilitate disregard of requirements imposed by law; or
 - (3) Give a clearly improper advantage to persons who are in an adverse position to the agency. (See Iowa Code sections 17A.2 and 17A.3.)
- f. Records which constitute attorney work product, attorney-client communications, or which are otherwise privileged. Attorney work product is confidential under Iowa Code sections 22.7(4), 622.10 and 622.11, Iowa R.C.P. 122(c), Fed. R. Civ. P. 26(b)(3), and case law. Attorney-client communications are confidential under Iowa Code sections 622.10 and 622.11, the rules of evidence, the Code of Professional Responsibility, and case law.
- g. Corporate income return systems, corporate income tax field and office audit systems, related field collections system, and corporate tax error resolution system (Iowa Code section 422.20).
- h. Individual and fiduciary income returns, individual and fiduciary income tax field and office audit systems, and related field collections system (Iowa Code section 422.20, 422.72, and 450.68).
- i. Individual income tax withholding system, IA-W4 system, declaration of estimated tax, and withholding penalty waiver systems (Iowa Code sections 422.20 and 422.72).
- j. Penalty waiver, abatement, and settlement systems (Iowa Code sections 421.5, 422.20, and 422.72).
- k. Franchise tax returns, audit and collection systems (Iowa Code section 422.72).
- l. Sales and use tax returns, field and office audit and collections systems, sales tax refund examination system, industrial machinery, equipment, and computer refund systems, and sales and use tax penalty waiver systems (Iowa Code section 422.72).
- m. Motor vehicle fuel, railway fuel tax, and special fuel tax return and error resolution systems, and related field and office audit and collection systems (Iowa Code section 452A.63).
- n. Inheritance, generation skipping transfer, qualified use inheritance and estate tax returns, field and office audit systems, and related field collections system (Iowa Code section 450.68).
- o. Federal and state exchange of information systems (Iowa Code sections 422.20(2) and 422.72).
- p. Cigarette and tobacco tax systems with related office and field audit and field collections systems (Iowa Code section 22.7(6)).
- q. Property assessor and deputy assessor examination records systems (Iowa Code section 441.5).
- r. Central property tax assessments systems (Iowa Code sections 422.20 and 22.7(6)).
- s. Elderly credit mobile home system (Iowa Code section 425.28).
- t. Iowa disabled and senior citizen property tax and special assessment credit systems (Iowa Code section 425.28).
- u. Local option sales and services tax system (Iowa Code section 422.72).
- v. New job tax credit system (Iowa Code section 422.20).
- w. Corporate and franchise estimated tax systems (Iowa Code section 422.20).
- x. Hotel and motel tax system (Iowa Code section 422.72).

- y. The work product portion of the hearing officer case files (Iowa Code subsection 22.7(4)).
- z. Permit application and maintenance systems (Iowa Code sections 22.7(6), 452A.63, 422.20, and 422.72).
 - aa. Taxpayer contact systems (Iowa Code subsection 22.7(18) and any relevant tax confidentiality sections).
 - bb. Centralized payroll and department personnel and payroll systems to the extent covered (Iowa Code subsection 22.7(11)).
 - cc. Inheritance tax returns, estate tax returns, and generation skipping transfer tax returns (Iowa Code sections 450.68, 450A.12, 450B.7 and 451.12).
 - dd. Any other records made confidential by law.

5.13(3) *Authority to release confidential records.* The agency may have discretion to disclose some confidential records which are exempt from disclosure under Iowa Code section 22.7 or other law. Any person may request permission to inspect records withheld from inspection under a statute which authorizes limited or discretionary disclosure as provided in rule 5.4(17A,22). If the agency initially determines that it will release such records, the agency may where appropriate notify interested parties and withhold the records from inspection as provided in subrule 5.4(3).

This rule is intended to implement Iowa Code sections 421.17 and 422.72 and chapters 450, 450A, 450B, and 451 and 2003 Iowa Acts, chapter 178, sections 66 through 121.