

701—5.14 (17A,22) Personally identifiable information. This rule describes the nature and extent of personally identifiable information which is collected, maintained, and retrieved by the agency by personal identifier in record systems as defined in rule 701—5.1(17A,22).

5.14(1) Retrieval. Personal identifiers may be used to retrieve information from any of the systems of records that the agency maintains that contain personally identifiable information.

5.14(2) Means of storage. Paper, microfilm, microfiche, and various electronic means of storage are used to store records containing personally identifiable information.

5.14(3) 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.

5.14(4) Comparison with data from outside the agency. Personally identifiable information in systems of records maintained by the agency may be compared with information from outside the agency when specified by law. This comparison is allowed in situations including:

- a. Determination of any offset of a debtor's income tax refund or rebate for child support recovery or foster care recovery (2003 Iowa Acts, House File 534, section 86);
- b. Collection of taxes by collection agencies (Iowa Code subsection 421.17(22));
- c. Calculation of any offset against an income tax refund or rebate for default on a guaranteed student loan (2003 Iowa Acts, House File 534, section 86);
- d. Offset from any tax refund or rebate for any liability owed a state agency (2003 Iowa Acts, House File 534, section 86);
- e. Offset for any debt which is in the form of a liquidated sum due, owing, and payable to the clerk of district court as a criminal fine, civil penalty surcharge, or court costs (2003 Iowa Acts, House File 534, section 86).

5.14(5) Nature and extent. All of the record systems listed in subrule 5.14(6) contain personally identifiable information concerning matters such as income, property holdings or exchanges, financial transactions, and demographic information such as address and number of dependents.

5.14(6) Records systems with personally identifiable retrieval. The agency maintains the systems of records which contain personally identifiable information as enumerated in the following list. Confidential information as described in subrule 5.13(2) is contained in systems described in the following lettered paragraphs of subrule 5.14(6): "b" through "l," "n," "o," "q," "s," through "v," and "x" through "mm." The legal authority for the collection of the information is listed with the description of the system.

- a. Board of tax review agendas, minutes, and presentation materials (Iowa Code section 421.1);
- b. Centralized payroll and accounting systems (Iowa Code sections 7A.1, 7A.27, 19A.11, 421.17, 421.32, and 421.40);
- c. Corporate income returns, corporate income tax field and office audit systems, related field collections system, and corporate tax error resolution (Iowa Code sections 422.33, 422.41, and 422.85);
- d. Individual income returns, individual income tax field and office audit systems, and related field collections system (Iowa Code sections 422.5, 422.13, and 422.14);
- e. Individual income tax withholding system, IA-W4 system, declaration of estimated tax, and withholding penalty waiver systems (Iowa Code sections 422.15 and 422.16);
- f. Penalty waiver, abatement, and settlement systems (Iowa Code sections 422.25 and 422.28);
- g. Franchise tax returns and audit and collection systems (Iowa Code sections 422.60, 422.66, and 422.85);
- h. Sales and use tax returns, field and office audit and collection systems, sales tax refund examinations system, and sales and use tax penalty waivers systems (Iowa Code sections 422.43, 422.54, and 423.2);
- i. Motor vehicle fuel tax return and error resolution systems, and related field audit and collection systems (Iowa Code chapter 452A);

- j.* Inheritance tax and qualified use inheritance tax systems, related field and office audit systems, and related field collections systems (Iowa Code sections 450.66, 450.67, 450.71, 450.81, 450.88, 450.94, 450.97, and 450B.7);
- k.* Federal and state exchange of information systems for tax administration (Iowa Code sections 422.20 and 422.72);
- l.* Cigarette and tobacco tax systems with related office and field audit and field collections system (Iowa Code chapter 453A);
- m.* Hearing officer case files (Iowa Code sections 17A.11 to 17A.18);
- n.* Property assessor assistance, provisional assessor training, and property assessor and deputy assessor examinations (Iowa Code sections 421.25, 441.5, and 441.8);
- o.* Annual assessment sales ratio study system (Iowa Code section 428A.1);
- p.* Declaration of value system (Iowa Code section 428A.1);
- q.* Central property tax assessments (Iowa Code sections 433.1, 433.2, 434.1, 434.6, 434.7, 434.8, 434.9, 434.10, 434.11, 434.14, 437.2, 437.4, 438.3, 438.4, 438.6, and 438.12);
- r.* Real estate transfer tax system (Iowa Code section 428A.1);
- s.* Elderly credit mobile home system (Iowa Code section 435.22);
- t.* Elderly credit special assessment system and Iowa disabled and senior citizen property tax and rent reimbursement credit system (Iowa Code sections 425.25, 425.26, and 425.27);
- u.* Equalization of property appraisals system (Iowa Code subsection 421.17(2));
- v.* Police officers' and firefighters' retirement system (Iowa Code section 411.20);
- w.* Tax policy and interpretation and final orders, decision, and opinion files (Iowa Code section 17A.3);
- x.* Equipment and security inventory systems (Iowa Code sections 7A.30 and 421.17(1));
- y.* Mailing systems for tax forms and newsletters (Iowa Code subsection 421.17(1));
- z.* Permit applications and maintenance systems (Iowa Code subsection 421.17(1));
- aa.* Taxpayer contact systems (Iowa Code subsection 421.17(1));
- bb.* Department personnel, budget, and payroll systems (Iowa Code sections 7A.1, 19A.9(13), 421.17(1), 421.32, and 421.40);
- cc.* Local option sales and services tax system (Iowa Code section 422B.9);
- dd.* Corporate and franchise estimated tax (Iowa Code section 422.85);
- ee.* New jobs tax credit system (Iowa Code subsection 422.33(7));
- ff.* Hotel and motel tax system (Iowa Code section 422A.1);
- gg.* Industrial machinery, equipment, and computers refund system (Iowa Code section 422.47A);
- hh.* Express company tax system (Iowa Code sections 436.3, 436.4, 436.6, and 436.9);
- ii.* Farm machinery and equipment refund system (Iowa Code section 422.47B);
- jj.* Litigation file systems (Iowa Code subsection 421.17(1));
- kk.* Criminal investigation and charge systems (Iowa Code subsection 421.17(1)).