

701—5.3(17A,22,421,422) Requests for public records.

5.3(1) Availability of records. Department records are open for public inspection and copying unless they are confidential or otherwise not subject to public inspection by rule or law. The department is not obligated to create a record if a requested record does not exist.

5.3(2) Methods for submitting a records request. Record requests shall be submitted using one of the following methods:

a. Mail. Requests by mail should be addressed to: Public Information Officer, Iowa Department of Revenue, P.O. Box 10457, Des Moines, Iowa 50306.

b. Electronic submission. Instructions for submitting requests electronically can be found on the department's website, tax.iowa.gov.

c. Hand delivery. Requests should be hand-delivered to the department of revenue office on the first floor of the Hoover State Office Building, 1305 East Walnut St., Des Moines, Iowa.

d. Telephone. Instructions for submitting requests by telephone can be found on the department's website, tax.iowa.gov.

5.3(3) Content of a records request.

a. Requests shall identify the particular records sought by name or description and include the name, address, email, and telephone number of the person requesting the records.

b. A person shall not be required to give a reason for requesting an open record. However, if a person requesting a record requests a fee waiver pursuant to paragraph 5.3(6)“f,” the department may require the requester to provide information to support granting a fee waiver, including the reason for the records request. Requests for confidential records must comply with this rule and rule 701—5.4(17A,22,421,422). Department staff may request additional information from the requester for the purposes of clarification or identification of appropriate documents.

5.3(4) Response to requests. Records shall be provided as soon as feasible. Release of an open record may be delayed for one of the purposes authorized by Iowa Code section 22.8(4) or 22.10(4). The redaction and request for redaction process in Iowa Code sections 422.20(5) and 422.72(8) and rule 701—7.8(17A) shall be considered a determination of whether a government record is a public record or a confidential record under Iowa Code section 422.8(4) “c.” The custodian shall promptly give notice to the requester of the reason for any delay in providing an open record and an estimate of the length of that delay and, upon request, shall promptly provide that notice to the requester in writing. The custodian of a record may deny members of the public access to the record only on the grounds that such a denial is warranted under Iowa Code sections 22.8(4) and 22.10(4), that the record is a confidential record, or that its disclosure is prohibited by the order of the director or the director's designee. Access by members of the public to a confidential record is limited by law and, therefore, may generally be provided only in accordance with the provisions of rule 701—5.4(17A,22,421,422) and other applicable provisions of law.

5.3(5) Security of record. No person may, without permission from the custodian, search or remove any record from department files. Examination and copying of department records shall be supervised by the custodian or a designee of the custodian. Records shall be protected from damage and disorganization.

5.3(6) Fees.

a. *When charged.* Pursuant to Iowa Code section 22.3, the department may charge fees in connection with the search, retrieval, examination, and copying of requested records.

b. *Copying and postage fees.* Price schedules for published materials and for photocopies of records supplied by the department shall be posted on the department's website. Copies of records may be made for members of the public on department photocopy machines or from electronic storage systems at costs determined and posted on the department's website. When the mailing of copies of records is requested, the actual costs of such mailing may also be charged to the requester.

c. *Search, retrieval, and examination fee.* An hourly fee may be charged for actual department expenses associated with the search, retrieval, and examination of requested records. The fee shall be based upon the pay scale of the employee involved and other actual costs incurred. The department provides the first two hours of search, retrieval, and examination free of charge.

d. Estimated fee. Within a reasonable time after a request is made, the department shall provide to the requester an estimated fee of the actual costs expected to be incurred by the department in fulfilling the request.

e. Advance deposits.

(1) When the estimated total fee chargeable under this subrule exceeds \$25, the custodian may require a requester to make an advance payment to cover all or a part of the estimated fee.

(2) When a requester has previously failed to pay a fee chargeable under this subrule, the custodian may require advance payment of the full amount of any estimated fee before the custodian processes a new request from that requester.

f. Fee waivers. To the extent permitted by applicable provisions of law, the payment of fees may be waived when the imposition of fees is inequitable or when a waiver is in the public interest.

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

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