

701—600.6(422) Information deemed confidential. Iowa Code section 422.72 applies generally to the director, deputies, auditors, examiners, agents, present or former officers and employees of the department. Disclosure of information from a taxpayer's filed return or report or other confidential state information by department of revenue personnel to a third person is prohibited under Iowa Code section 422.72. See 701—subrule 5.8(3).

This rule is intended to implement Iowa Code sections 422.66 and 422.72.

[Editorial change: IAC Supplement 11/2/22; Editorial change: IAC Supplement 10/18/23]