

(2) **EXCEPTIONS.** Exceptions are not to be validated. They shall be sent to the collection section with the envelopes in which they were received. The following are considered exceptions:

- (a) Deposit reports received without proper remittance.
- (b) Substitute deposit reports.
- (c) Remittances not accompanied by deposit reports.

History: Cr. Register, March, 1975, No. 231, eff. 4-1-75.

Tax 1.11 Requirements for examination of returns. (Sections 71.11 (44) and 77.61 (5)). (1) No information may be divulged to public officers or the authorized agents of such officers under section 71.11 (44) (c) 2 or 4, or 77.61 (5) (b) 2 or 4 unless the following requirements are first complied with:

(a) The public officer must specify in writing the purpose for each requested examination, the statutory or other authority showing the duties of the office, and the relation of such purpose to the duties of the office. Further, each person making a request must provide evidence that he or she is a "public officer" under the constitution and the statutes.

(b) Each requested examination by an agent must include the above data and an authorization identifying the agent by name, address and title and naming the taxpayer whose return is sought for examination, which authorization shall be signed and approved by the public officer on whose behalf the agent is acting.

(c) With each requested examination under paragraphs (a) and (b) there must also be submitted in writing the following: name and address of each taxpayer whose return is requested; type of tax return, such as income, franchise, gift or sales and use tax; the taxable period(s); the taxpayer's social security number, if available, in the case of returns relating to individuals; and a statement indicating that the person requesting such examination understands the provisions of sections 71.11 (44) and 77.61 (5) that any persons who use or permit the use of any information directly or indirectly so obtained beyond the duties imposed upon them by law or by the duties of their office shall be deemed in violation of said subsections.

(2) No information may be divulged to the legislature, to either house of the legislature, to any legislative committee, to any agent of the foregoing, or to any legislator under sections 71.11 (44) (c) 3 or 77.61 (5) (b) 3 unless the following requirements are first complied with:

(a) Specification in writing of the purpose for each requested examination, and the relation of such purpose to the official duties or functions of the body or person requesting such examination of tax returns.

(b) Certification by the president pro tempore of the senate, the speaker of the assembly, or the chairman of the pertinent legislative committee that said committee or either house of the legislature has voted to authorize the requested examination of tax returns.

(c) With each requested examination under paragraphs (a) and (b) there must also be submitted in writing the following: name and

address of each taxpayer whose return is requested, type of tax return, such as income, franchise, gift or sales and use tax; the taxable period(s); the taxpayer's social security number, if available, in the case of returns relating to individuals; and a statement indicating that the person requesting such examination understands the provisions of sections 71.11 (44) and 77.61 (5) that any persons who use or permit the use of any information directly or indirectly so obtained beyond the duties imposed upon them by law or by the duties of their office shall be deemed in violation of said subsections.

(3) The department may, when satisfied that the restrictions imposed by sections 71.11 (44) and 77.61 (5) will be adequately safeguarded and a beneficial tax purpose is demonstrated, enter into agreements with governmental officials whereby information is disclosed or exchanged. In such instances the requirements of this rule may be modified in the discretion of the department.

(4) The information required to be submitted to the department under subsections (1) and (2) shall be submitted on forms provided by the department and shall be open to inspection by the public for a period of 2 years from the date such information is filed with the department. If a public official responsible for enforcement of the criminal laws, in the statement required under subsection (1) (a), declares that a return is being examined for the purpose of a criminal investigation, the department shall accept that declaration as prima facie evidence of the fact that making such knowledge public would result in harm to the public interest which outweighs any benefit that would result from making it public, and the department shall not make such knowledge public for a period of 30 days from date of filing the statement.

(5) **DEFINITION.** A public officer, for purposes of this rule, is any person appointed or elected according to law, who has continuous duties, has taken an oath of office and who is responsible for the exercise of some portion of the sovereign power of this state, or its subordinate government units, or of the sovereign power of another state or of the United States, in which the public has a concern. One, but not the sole, indicium of responsibility for exercising the sovereign power is the authority to make final policy with regard to those duties of a public officer requiring access to tax files under this rule.

History: Cr. Register, August, 1975, No. 236, eff. 9-1-75; am. (4) and cr. (5), Register, January, 1976, No. 241, eff. 2-1-76.