

810-14-1-.27 Confidentiality of Tax Returns and Tax Return Information.

(1) SCOPE. This regulation applies to the confidentiality of tax returns and tax return information and requires that storage of such data be restricted by the Department of Revenue.

(2) DEFINITIONS. The following terms have the meaning ascribed to them for purposes of this regulation, unless the context clearly indicates otherwise.

(a) Tax return. Any tax or information return or report, declaration of estimated tax, claim or petition for refund or credit, or petition for reassessment or protest that is required by, or provided for, or permitted under the provisions of the tax laws of this state which is stored in either a hard copy paper format or electronic format.

(b) Tax return information. A taxpayer's identity, the nature, source or amount of the taxpayer's income, gains, losses, formulary apportionment factors, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, deficiencies, over assessments, or tax payments, whether the taxpayer's return was, is being, or will be, examined or subject to other investigation for processing; or any other data received, recorded by, prepared by, furnished to, or collected by the Department with respect to a tax return or with existence of liability (or the amount thereof), or by any person under the laws of this state for administration, collection or enforcement of the tax laws, including tax, additions to tax, penalty, interest, fine, or other imposition, or offense; such information may be stored in either a hard copy paper format or electronic format.

(3) PURPOSE. The purpose of this regulation is to ensure that the confidentiality of all tax returns and tax return information is stored and maintained by the Department.

(4) PROCEDURE. To accommodate state confidentiality statutes, any access to tax returns and tax return information must be for tax administrative, collection, or enforcement purposes.

(a) To ensure that access to all tax returns and tax return information is restricted for tax administrative, collection, or enforcement purposes, the Department shall store and maintain all tax returns and tax return information in a manner which allows access to such returns and return information only to employees and agents of the Department, unless access to such information is covered by separate statute or regulation.

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