

**270B.131 DISCLOSURE OF CONTENTS OF TAX RETURNS.**

Subdivision 1. **General prohibition.** No person who prepares, aids in the preparation, processes, transmits, consults with respect to or reviews a state or federal tax return for another person, corporation, partnership, association or other taxpayer shall divulge any particulars of such return, except to authorized employees of the department of revenue or of the Internal Revenue Service in the course of an examination, without the written permission of such person, corporation, partnership, association or other taxpayer or the legally appointed representative of such taxpayer if such taxpayer is deceased, incompetent or otherwise unable to give such consent. The provisions of this subdivision shall not apply to disclosure by an employee of the department of revenue or of the Internal Revenue Service to other employees of such department or service where such disclosure is necessary for the effective administration of the tax laws of the state or the federal government.

Subd. 2. **Computer services; nondisclosure exception.** The provisions of this section shall not prohibit the furnishing of information by any tax return preparer to a tax return processor for the purpose of obtaining computer services in the preparation of the return.

Subd. 3. **Intrafirm sharing; nondisclosure exception.** The provisions of this section shall not prohibit the furnishing of information by an owner or employee of a business firm to any other owner or employee of the same business firm, whether or not such other person became an owner or employee after such information was received.

Subd. 4. **Sale of tax preparation business; nonlimitation.** This section shall not be construed to limit the disclosure of tax returns, records, or information to the purchaser, and the purchaser's employees, in the event of the sale of a business where such business includes the preparation of state or federal income tax returns.

Subd. 5. [Repealed, 1990 c 480 art 1 s 45]

**History:** 1971 c 788 s 1,2; 1973 c 66 s 1; 1973 c 582 s 3; 1986 c 444; 1991 c 291 art 21 s 13