

**270B.06 DISCLOSURE IN INVESTIGATION.**

Subdivision 1. **Criteria for disclosure.** In connection with official duties related to tax administration, the commissioner, the attorney general, or other legal representative of the state, county, or municipality may disclose returns or return information to the extent that the disclosure is necessary in obtaining information that is not otherwise reasonably available with respect to the correct determination of tax, liability for tax, or the amount to be collected, or with respect to the enforcement of another provision of the Minnesota tax laws.

Subd. 2. **Third-party returns.** The commissioner, the attorney general, or other legal representative of the state, county, or municipality may disclose pertinent return information of a third party to a taxpayer subject to an investigation pertaining to tax administration if the treatment of an item reflected on the third-party return is or may be related to the resolution of an issue in the investigation.

Subd. 3. **Disclosure to employer.** The commissioner may disclose returns and return information of an employee to an employer for the purpose of and to the extent necessary to administer section 290.92, subdivision 5a.

**History:** 1989 c 184 art 1 s 6