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## § 67-5-402 - Confidentiality of information.

**Universal Citation:** [TN Code § 67-5-402 \(2015\)](#)

**(a)** Apart from a taxpayer's annual reporting schedule filed with the assessor, information required to be filed or submitted by a taxpayer with regard to an assessment of tangible personal property, or provided by a taxpayer in response to an audit or information request by assessing officials or their agents with regard to an assessment of tangible personal property, shall be confidential and shall not be disclosed by state or local officials, agents or employees, except as authorized by this part. Violations of this section shall be punishable in the same manner as violations of § 67-5-401 regarding taxpayer records of the department of revenue.

**(b)** Pursuant to rules of the state board of equalization, schedules, returns and information otherwise confidential may be disclosed to:

- (1)** The taxpayer or the taxpayer's authorized designee, upon written request;
- (2)** Individuals designated by a judge presiding in court or administrative proceedings, subject to protective orders issued in the proceedings;
- (3)** Officials, and their agents or employees, responsible for the administration or collection of taxes due from the taxpayer, but only to the extent necessary for this purpose and subject otherwise to the confidentiality required by this section; and
- (4)** The department of human services or its contractors in the Title IV-D child support program pursuant to § 36-5-801.

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