

# Iowa Board of Pharmacy

## Resident and Nonresident Pharmacy Application Instructions

Complete the attached Iowa Board of Pharmacy application for pharmacy license. Be sure to check the box for the relevant application type (New, Name Change, Ownership Change, License Type Change or Location Change).

A new pharmacy location in Iowa requires an on-site inspection by an authorized agent of the board. The application for pharmacy license must be submitted to the Board at least 14 days prior to the anticipated inspection.

Failure to submit a complete and timely application will delay the processing of the application.

An incomplete application for licensure will only be maintained for a maximum period of 6 months. Failure to submit all required information within 6 months of submission of the original application, including completion of a successful on-site inspection when required, will result in the application becoming null and void and any fees submitted with the application are forfeited and will not be transferred or refunded. Submit the completed application, including the instruction check lists, all attachments, and a check in the appropriate amount made payable to the Iowa Board of Pharmacy to:

Iowa Board of Pharmacy  
6200 Park Ave., Ste. 100  
Des Moines, IA 50321

**LICENSE CHANGES – a name change, ownership change, license type change or location change requires the submission of a completed application and fee.**

**PIC Changes (permanent and temporary) -** requires the submission of the PIC change application or Temporary PIC change notification form. **DO NOT USE THIS APPLICATION.**

**Name Change –** A change of the name under which the pharmacy is doing business requires the submission of a completed application and fee prior to the change of name. **Nonresident Pharmacies -** A change of the pharmacy name under which the pharmacy is doing business requires the submission of a completed application and fee within ten (10) days after issuance by the home state regulatory authority of a license bearing the new name.

**Location Change -** A change of pharmacy location requires the submission of a completed application and fee prior to the change of location. A pharmacy undergoing a change in location is required to notify patients of the change in accordance with 657 IAC 8.35(7)“d”. A change of pharmacy location in Iowa may require an on-site inspection of the new location as provided in 657 IAC 8.35(4). **Nonresident Pharmacies –** A change of location requires the submission of a completed application and fee within ten (10) days after issuance by the home state regulatory authority of a license bearing the new address.

**Ownership -** A change in ownership requires the submission of a completed application and fee prior to the change in ownership. A change of ownership occurs when the owner listed on the pharmacy’s most recent pharmacy license application changes. A pharmacy undergoing a change in ownership is required to notify the Board, the pharmacist in charge and patients of the change in accordance with 657 IAC 8.35(7). **The Board does not issue new license numbers for nonresident pharmacies.**

**License type -** A change in pharmacy license type requires the submission of a completed application and fee prior to the change in license type. A pharmacy changing license type shall notify the pharmacist in charge and patients of the change in accordance with 657 IAC 8.35(7).

### **In-State Pharmacies Only:**

**NABP Information Sharing Network –** Pursuant to 657 IAC 20.24, in-state pharmacies shipping compounded preparations out of the state are required to annually report dispensing information to the Information Sharing Network no later than April 1 of each year. If the pharmacy does not have an NABP e-profile ID, this must be obtained from NABP prior to the submission of this application. Please visit <http4s://nabp.pharmacy/> to create the pharmacy’s e-profile ID or to submit the annual report of dispensing information.

**Nonresident Pharmacies Only:**

**New Applicants** - The inspection requirements identified in Iowa Code 155A.13A(1)(c) must be satisfied prior to submitting an application for licensure.

**Inspections** - Iowa Code 155A.13A(1)(c) dictates specific inspection requirements for license eligibility. You must meet the inspection requirements to be eligible for licensure - no exceptions will be made.

**Toll-free telephone number** - Each nonresident pharmacy that dispenses or proposes to dispense any prescription drug or device directly to a patient located in Iowa must provide on its application for nonresident pharmacy licensure evidence of labeling which provides a toll-free telephone number for patients to access a pharmacist who has access to the patient's medication record during the pharmacy's regular business hours.

**Pharmacist in charge (PIC)** - Every nonresident pharmacy is required to have a PIC who is either currently licensed to practice pharmacy in Iowa or who is registered with the Board in accordance with rule IAC 657 19.3. If the PIC is not currently licensed to practice pharmacy in Iowa or is not registered with the Board, the PIC must apply for registration as a nonresident pharmacy PIC. The PIC must complete the Board’s training module, “Iowa Pharmacy Law Bootcamp: Education for Iowa Nonresident Pharmacists,” prior to submission of the application. The training is free and can be found on the Board’s website at <https://pharmacy.iowa.gov/>.

[Iowa Code 155A.13A\(2\)](#) states that the pharmacist who is the pharmacist in charge of the nonresident pharmacy shall be designated as such on the nonresident pharmacy license application or renewal.

If the PIC is applying for a nonresident pharmacy PIC registration, the Board will issue the registration number once the application is processed.

**Iowa Prescription Monitoring Program (PMP)** - Nonresident pharmacies are required to report to the PMP all prescriptions for Schedules II, III, IV, and V controlled substances dispensed to patients located in Iowa, including submission of zero reports when no reportable prescriptions are dispensed during a reporting period. Please be aware of the reporting requirements described in 657 IAC Chapter 37 of the Board’s rules and the Iowa Data Reporting Manual.

**Military veteran applicants** are eligible for waiver of the initial application fee and one renewal fee if the applicant was honorably or generally discharged from federal active duty or national guard duty within five (5) years prior to application submission.

<b>Initial Application Fees</b>	
Initial Pharmacy License Application Fee	\$135.00
Initial Controlled Substances Act Registration (CSAR) Application Fee <i>(a pharmacy that handles controlled substances within or into Iowa is required to obtain a CSAR)</i>	\$90.00
Nonresident Pharmacies Only – Nonresident PIC Registration Fee <i>(a PIC registration is only required if the PIC does not hold a current/active Iowa pharmacist license or a current/active Nonresident PIC registration)</i>	\$75.00
<b>License Change Application Fees</b> – Changes to the name, ownership, license type, and/or location requires the submission of a completed application and applicable fee(s). Multiple changes to a license within the same application require only a single fee for the license and a single fee for the registration(s). See the above instructions for additional information.	
Pharmacy License Application Fee	\$135.00
CSAR Application Fee (if applicable)	\$90.00
<b>Late License Change Application Fees</b> – These fees are due for applications that are not timely submitted, but are submitted within 30 days of the required submission period. These fees include the timely application fee and penalty fee and are <b>not</b> in addition to the previously identified fees.	
Pharmacy License Application including Penalty Fee	\$270.00
CSAR Application including Penalty Fee	\$180.00
<b>Reactivation Fee</b> – These fees are due for applications submitted more than 30 days after required submission period. These fees include the application fee and penalty fee and are <b>not</b> in addition to the previously identified timely application fee or application and penalty fee.	
Pharmacy License Reactivation Fee	\$540.00
CSAR Reactivation Fee	\$360.00

<b>APPLICATION CHECKLIST</b>	
<b>RESIDENT AND NONRESIDENT PHARMACY</b>	
Proof of Accreditations	<input type="checkbox"/> YES <input type="checkbox"/> N/A
DEA Registration	<input type="checkbox"/> YES <input type="checkbox"/> N/A
List of All Licenses / Permits / Registrations in Other States	<input type="checkbox"/> YES <input type="checkbox"/> N/A
FDA 483s, Warnings Letters, and Responses to each	<input type="checkbox"/> YES <input type="checkbox"/> N/A
List of Disciplinary Actions by Licensing Authorities and Documentation of Final Disciplinary Orders	<input type="checkbox"/> YES <input type="checkbox"/> N/A
List of Final Denial Orders by Licensing Authorities and Documentation of Final Denial Orders	<input type="checkbox"/> YES <input type="checkbox"/> N/A
List of Each Criminal Conviction and Court Records of the Conviction(s)	<input type="checkbox"/> YES <input type="checkbox"/> N/A
<b>RESIDENT PHARMACY ONLY</b>	
Names, titles, and license/registration numbers for all pharmacists, pharmacist interns, technicians, and pharmacy support persons currently employed or practicing at this location.	<input type="checkbox"/> YES
<b>NONRESIDENT PHARMACY ONLY</b>	
PIC License issued by Applicant's Home State	<input type="checkbox"/> YES <input type="checkbox"/> N/A
Home State Pharmacy License / Permit / Registration	<input type="checkbox"/> YES
Most Recent Inspection Report as specified in Iowa Code 155A.13A(1)(c)	<input type="checkbox"/> YES <input type="checkbox"/> N/A
Prescription Label Showing Toll-Free Phone Number	<input type="checkbox"/> YES <input type="checkbox"/> N/A
<b>NONRESIDENT PHARMACY PIC REGISTRATION</b> <i>(Required only when the PIC is not currently licensed to practice pharmacy in Iowa, does not hold a current/active Nonresident Pharmacy PIC registration in Iowa, and the pharmacy is submitting a new pharmacy license application or a PIC change application)</i>	
Government-issued Photo ID of PIC	<input type="checkbox"/> YES
Additional Pages to List All Licenses in Other States Issued to the PIC, if needed	<input type="checkbox"/> YES <input type="checkbox"/> N/A
Additional Pages to List All Current Employment of the PIC, if needed	<input type="checkbox"/> YES <input type="checkbox"/> N/A
List of Disciplinary Actions by Licensing Authorities and Documentation of Final Disciplinary Orders Against the PIC	<input type="checkbox"/> YES <input type="checkbox"/> N/A
List of Final Denial Orders by Licensing Authorities and Documentation of Final Denial Orders Issued to the PIC	<input type="checkbox"/> YES <input type="checkbox"/> N/A
List of Each Criminal Conviction and Court Records of the Conviction(s) of the PIC	<input type="checkbox"/> YES <input type="checkbox"/> N/A
Certificate of Completion for Required PIC Training Module	<input type="checkbox"/> YES <input type="checkbox"/> N/A

**Iowa Board of Pharmacy**

6200 Park Ave., Ste. 100  
Des Moines, IA 50321  
515-281-5944



**APPLICATION FOR RESIDENT AND NONRESIDENT  
PHARMACY LICENSE**

Please type or print legibly in ink. Applications submitted to change the license name, owner, license type, location must complete the “effective date of change” field(s). **Incomplete or illegible forms will delay the issuance of the license.**

APPLICATION TYPE		
New <input type="checkbox"/> Anticipated Date of Opening:	Name Change <input type="checkbox"/> Effective Date of Change:	
Ownership Change <input type="checkbox"/> Effective Date of Change:	License Type Change <input type="checkbox"/> Effective Date of Change:	Location Change <input type="checkbox"/> Effective Date of Change:

PHARMACY TYPE			
General Pharmacy	Hospital Pharmacy	Nonresident Pharmacy	
Limited Use Pharmacy – Correctional	Limited Use Pharmacy – Nuclear	Limited Use Pharmacy – Veterinary	Limited Use Pharmacy – Other

Limited Use Pharmacy Applicants Must Submit the Limited Use Pharmacy Application Addendum

LICENSEE/APPLICANT INFORMATION			
Name of Applicant: <i>(Name in which pharmacy is doing business)</i>			
Iowa License Number:		Federal Tax ID #:	
Legal Name of Pharmacy:			
Pharmacy’s NABP e-Profile ID:			
Name of Pharmacist in Charge (PIC):			
Iowa Pharmacist License or PIC Registration Number:			

If the pharmacy does not have an NABP e-profile number, one may be created by going to [nabp.pharmacy](http://nabp.pharmacy)

Pharmacy Address <i>(physical location of pharmacy)</i>			
Street Address:		Suite #:	
Address:			
City:	State:	Zip Code:	

The phone number must be a direct number to the pharmacy

Telephone #:		Landline <input type="checkbox"/>	Cell Phone# <input type="checkbox"/>	
		If cell, will you accept text messages?		<input type="checkbox"/> Y <input type="checkbox"/> N
Alternate Phone#:		Landline <input type="checkbox"/>	Cell Phone# <input type="checkbox"/>	
		If cell, will you accept text messages?		<input type="checkbox"/> Y <input type="checkbox"/> N

The email address must be a direct email to the pharmacy or PIC

Email Address:		Fax #:	
Website			

<b>Mailing Address</b> (where all correspondence regarding licensure will be sent if other than pharmacy's physical address):				
<b>Street Address:</b>		<b>Suite #:</b>		
<b>Address:</b>				
<b>City:</b>		<b>State:</b>		<b>Zip Code:</b>

<b>Pharmacy Ownership</b> A change of ownership occurs when the owner listed on the pharmacy's most recent application changes. A change to a type of corporation is an ownership change if the name of the corporation changes in any respect (i.e. ABC, Inc. changes to ABC, LLC).				
<b>Owner Name:</b>				
<b>Owner Address:</b>				
<b>City, State, Zip:</b>				
<b>Owner Phone Number:</b>		<b>Fax:</b>		
<b>Email:</b>				
<b>Type of Ownership:</b>				
<b>Sole Proprietorship</b>	<b>Partnership</b>		<b>C Corporation</b>	
<b>S Corporation</b>	<b>LLC</b>		<b>Government</b>	
<b>Date Established:</b>				
<b>State of Incorporation (if applicable):</b>				

<b>PHARMACY OPERATIONS</b>			
<b>Hours of Pharmacy Operation</b> (example: 8:00 a.m. to 5:00 p.m. or CLOSED)			
<b>Sunday</b>		<b>Thursday</b>	
<b>Monday</b>		<b>Friday</b>	
<b>Tuesday</b>		<b>Saturday</b>	
<b>Wednesday</b>			

<b>Type of Pharmacy Services</b> (check all that apply)			
<b>General Dispensing</b>		<b>Central Rx Processing</b>	
<b>Hospital</b>		<b>Mail Order Only</b>	
<b>Central Rx Filling</b>		<b>Home Infusion</b>	
<b>Nuclear</b>		<b>Care Facility Filling</b>	
<b>Care Facility Consulting</b>		<b>Emergency Drug Kits</b>	
<b>Unit Dose</b>		<b>Home Health/DME</b>	
<b>OTC Pseudoephedrine Sales</b>		<b>Exempt CV Dispensing</b>	
<b>Prepackaging</b>		<b>EMS</b>	
<b>Collaborative Practice Agreements (CPA)</b>		<b>CPA Explanation</b>	
<b>Technician Product Verification</b>		<b>Prescription Delivery/Mail-outs/Mail Order</b>	
<b>Medication Therapy Management</b>		<b>Statewide Protocol-Naloxone</b>	
<b>Statewide Protocol-Immunization</b>		<b>Statewide Protocol-Nicotine Replacement</b>	
<b>CLIA-Waived Testing</b>		<b>Compliance Packaging/MedPaks</b>	
<b>Noncontrolled Substance Collector</b>		<b>DEA-registered Controlled Substances Collector</b>	
<b>Naloxone Standing Order</b>		<b>Other (please explain):</b>	

Populations Served			
Human		Veterinary - companion animals	Veterinary - food producing animals
Nonresident Pharmacies Only - Number of prescriptions dispensed into Iowa last year:			

Compounding (check all that apply)		
Sterile High-Risk	Sterile Medium-Risk	Sterile Low-Risk
Sterile Immediate Use	Sterile Hazardous Drugs	Sterile Anticipatory
Sterile for Patients in Other Facilities		Sterile Number of Other Facilities
Number of sterile compounded preparations dispensed into Iowa last year:		
Non Sterile Simple	Non Sterile Moderate	Non Sterile Complex
Non Sterile Anticipatory	Non Sterile Hazardous Drugs	Prescriber Office Use
Pursuant to Patient Specific Rx		
Number of non sterile compounded preparations dispensed into Iowa last year:		
Instate Pharmacies: Is the pharmacy shipping compounded preparations out of the state?		Yes No N/A
If yes, is the pharmacy compliant with the required reporting to NABP's Information Sharing Network pursuant to 657 IAC 20.24?		Yes No N/A

Pharmacy Accreditations (attach proof of any accreditations)			
VIPPS	ACHC	DMEPOS	None
PCAB	JCAHO	VPP	Other:

FDA INFORMATION	
Since the last application, has the pharmacy been inspected by the FDA:	Yes No
If yes, date of most recent FDA inspection:	
Since the last application, has the FDA issued a 483? (Attach the FDA's documentation and the response to the FDA)	Yes No
Since the last application, has the FDA issued a Warning Letter? (Attach the FDA's documentation and the response to the FDA)	Yes No
Is the pharmacy registered with the FDA as a 503(b) outsourcing facility?	Yes No

CONTROLLED SUBSTANCES (Attach copy of DEA registration, if applicable)			
Does the pharmacy handle controlled substances within or into Iowa? (If yes, a fee is required for new registrations and changes to licensee information (see instructions for additional information))			Yes No
DEA Registration #:		Expiration Date:	
Iowa CSA Registration #:		Expiration Date:	
Check schedules of controlled substances that the pharmacy intends to dispense in or into Iowa:			
Schedule II Narcotic		Schedule II Nonnarcotic	
Schedule III Narcotic		Schedule III Nonnarcotic	
Schedule IV		Schedule V	
Number of controlled substance prescriptions dispensed in or into Iowa last year:			
Number of opioid prescriptions dispensed in or into Iowa last year:			

<b>CURRENT PHARMACY LICENSES, PERMITS, OR REGISTRATIONS IN OTHER STATES</b> <i>(attach additional pages if necessary)</i>				
STATE	LICENSE / PERMIT / REGISTRATION NO.	ISSUE DATE	EXPIRATION DATE	STATUS

*The regulatory questions only require an affirmative answer if there has been a reportable offense specifically to the licensed location since the last application*

<b>DISCIPLINARY ACTIONS</b> <i>(new applicants must disclose all disciplinary actions described below; change applications must include information not previously reported and provided to the Board)</i>	
Since the last application, has the pharmacy, any owner, or employee been disciplined by any licensing authority? Discipline includes, but is not limited to, citations, reprimands, fines, and license/registration restrictions, probation, suspension, revocation, or surrender.	
YES	NO
Include a separate sheet of paper listing all disciplinary actions by any licensing authority against this pharmacy location and include documentation of any final disciplinary orders	
Since the last application, has the pharmacy, any owner, or employee been denied a license by any licensing authority?	
YES	NO
Include a separate sheet listing the final denial orders by any licensing authority against this pharmacy location and include documentation of any final denial orders	
Do you have any knowledge of any investigations, complaints, or charges pending against this pharmacy location before any licensing authority?	
YES	NO
Include an explanation for any pending investigations, complaints, or charges	

<b>CRIMINAL HISTORY</b> <i>(new applicants must provide a complete history; change applications must include information not previously reported and provided to the Board)</i>	
Since the last application, has the pharmacy, any owner, or employee been convicted of or entered a plea of guilty, nolo contendere, or no contest to any crime related to prescription drugs, controlled substances, healthcare, or the practice of pharmacy in any jurisdiction? You must include all misdemeanors and felonies, even if adjudication was withheld by the court so that you would not have a record of conviction.	
YES	NO
Include a separate sheet of paper providing a signed and dated explanation of each conviction and attach court records of the conviction(s)	

<b>SIGNATURE</b>	
I hereby swear or affirm under penalty of perjury that the information provided in this application is true and correct. I understand that failure to provide complete and truthful information may constitute grounds for denial, revocation, or other disciplinary sanctions against my license.	
Signature of Applicant or Designated Representative:	
Printed Name and Title:	
Date:	

**NONRESIDENT PHARMACY ONLY:**

<b>HOME STATE PHARMACY LICENSE INFORMATION</b> <i>(attach a copy of home state license, permit, or registration)</i>	
<b>State:</b>	
<b>License Number:</b>	
<b>Original Date Issued:</b>	
<b>Expiration Date:</b>	
<b>Current Status:</b>	

<b>REGISTERED AGENT</b> <i>(must be located in Iowa)</i>			
<b>Name:</b>			
<b>Street Address:</b>		<b>Suite #:</b>	
<b>City:</b>		<b>State:</b>	<b>Zip Code:</b>

<b>INSPECTION INFORMATION</b> <i>(attach most recent inspection report which must comply with 657 IAC 19.2 which dictates specific inspection requirements)</i>		
<b>Most Recent Inspection Performed by:</b>		
<b>Home State Licensing Authority</b>	<b>Iowa Board of Pharmacy</b>	<b>Other Pre-Approved Entity:</b>
<b>Date of Most Recent Inspection:</b>		

<b>TOLL-FREE TELEPHONE NUMBER</b> <i>(required if the pharmacy is directly dispensing prescription drugs or devices to Iowa patients; if applicable, attach copy of label showing number):</i>	
<b>Toll-free telephone number:</b>	
<b>List Monday-Sunday hours of operation of toll-free telephone number:</b>	
<b>The pharmacy's toll free telephone number allows patients to speak with a pharmacist who has access to patient records during the pharmacy's regular business hours.</b>	<b>Yes    No    N/A</b>



# APPLICATION FOR NEW NONRESIDENT PHARMACY - PHARMACIST IN CHARGE (PIC) REGISTRATION

A Pharmacist in Charge registration is not required if the PIC is currently licensed to practice pharmacy in Iowa.

A registered PIC of a nonresident pharmacy is required to notify the board in writing within ten days of any change of information included on the registration application, including the pharmacist's name, contact information, home state license or registration information or status, and place of employment.

If a registered PIC ceases to be the pharmacist in charge of an Iowa-licensed nonresident pharmacy, the pharmacist may request that the registration be canceled. The registration will not be automatically canceled upon notification of a PIC change or employment change.

<b>Waiver of new or initial renewal registration fee based on honorable or general discharge from military service within the past five (5) years. Applicants seeking waiver of the initial application fee or renewal fee must submit a copy of their Certificate of Release or Discharge from Active Duty (DD Form 214) or Verification of Military Experience and Training (VMET-DD Form 2586).</b>			<input type="checkbox"/>
<b>MILITARY STATUS</b>			
Active Duty Military	Veteran	Spouse of Active Duty Military	

<b>IDENTIFICATION</b> <i>(attach copy of government-issued photo identification)</i>					
<b>First Name:</b>		<b>Middle Name:</b>			
<b>Last Name:</b>		<b>Previous Name(s):</b>			
<b>Street Address:</b>					
<b>City:</b>		<b>State:</b>		<b>Zip:</b>	
<b>Date of Birth:</b>		<b>SSN:</b>			
<b>Primary Phone:</b>		<b>NABP e-Profile ID:</b>			
<b>Email Address:</b>					

<b>LICENSE INFORMATION</b> <i>(List all states where you are licensed as a pharmacist, attach additional pages if necessary)</i>				
Licensing Body:	Permit/License/Registration Number:	Issue Date:	Expiration Date:	Status

<b>EMPLOYMENT</b> <i>(List all current employment, attach additional pages if necessary)</i>		
Name of pharmacy	State and license number of pharmacy	Do you serve as PIC?
		YES      NO
		YES      NO

<b>CRIMINAL HISTORY</b> <i>(If you answer yes, you must list all convictions below, attach additional pages if necessary. On a separate sheet of paper provide a signed and dated explanation and attach court records of the conviction(s))</i>	
<b>Have you been convicted, found guilty of, or entered a plea of guilty or no contest to a criminal offense, including actions that resulted in a deferred or expunged judgment (but excluding minor traffic offenses)?</b>	YES      NO
<b>Do you currently have any criminal charges pending against you in any jurisdiction?</b>	YES      NO

<b>DISCIPLINARY HISTORY</b> <i>(includes, but is not limited to: citations, reprimands, fines, license or registration restrictions, probation, surrender, suspension, and revocation. If you answer yes to any of the questions below provide a description and attach final disciplinary orders)</i>		
Have you ever been disciplined by any licensing authority?	YES	NO
Do you have any charges, or knowledge of any complaints or investigations, pending before any licensing authority?	YES	NO
Have you ever been denied a license or registration by any licensing authority?	YES	NO

<b>PERSONAL ATTESTATIONS</b>	
Initial each statement to indicate your understanding and agreement to abide by applicable federal and Iowa laws governing the practice of pharmacy:	
	I have reviewed the license application and it is complete and accurate to the best of my knowledge.
	I am currently the pharmacist in charge of the licensee's pharmacy.
	I will notify the Iowa Board of Pharmacy if/when I no longer serve as pharmacist in charge of the licensee's pharmacy.
	I understand Iowa's laws and rules governing nonresident pharmacies.
	I have completed the required training module for registered pharmacists in charge. Attached is my certificate of completion.

<b>SIGNATURE</b>	
By signing this application, I solemnly swear or affirm under the penalty of perjury that the contents of this section of the application are true to the best of my knowledge, information, and belief. I understand that the Iowa pharmacist in charge registration issued pursuant to this application may be revoked if any assertion made in this application is found to be false.	
Name:	
Signature:	
Date:	

*Privacy Act Notice: Disclosure of your Social Security number on this registration application is required by 42 U.S.C. §666(a)(13) and Iowa Code §§252J.8(1), 261.126(1), and 272D.8(1). The number will be used in connection with the collection of child support obligations, debts owed to the state of Iowa, and as an internal means to accurately identify registrants and may be shared with taxing authorities as allowed by law including Iowa Code § 421.18.*