

### **421A.3 Engaged in business.**

A person is engaged in the business of preparing income tax returns or assisting in preparing of returns if the person does any of the following:

1. Advertises, or gives publicity to the effect that the person prepares or assists others in the preparation of tax returns.
2. Prepares or assists others in the preparation of tax returns for compensation.

[C73, 75, 77, 79, 81, § 423A.3]

2003 Acts, 1st Ex, ch 2, § 203, 205

C2005, §421A.3