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421A.1 Definitions.

As used in this chapter, unless the context otherwise requires:

1. "Person" means any person, firm, corporation, association, partnership or an employee or agent of one of these.

- 2. "Tax return" means any federal, state, or local form required to be filled out, by or for a taxpayer, incident to the collection or refund of a tax.
- 3. "Information" for the purpose of this chapter shall include but not be limited to the name, address and statistical data of the taxpayer.

[C73, 75, 77, 79, 81, §423A.1] 2003 Acts, 1st Ex, ch 2, §203, 205 C2005, §421A.1