

**421.6 Definition of return.**

For purposes of [this title](#), unless the context otherwise requires, “*return*” means any tax or information return, amended return, declaration of estimated tax, or claim for refund that is required by, provided for, or permitted under, the provisions of [this title](#) and which is filed with the department by, on behalf of, or with respect to any person. “*Return*” includes any amendment or supplement to these items, including supporting schedules, attachments, or lists which are supplemental to or part of the filed return.

[2018 Acts, ch 1161, §2, 15, 16](#)

Section applies retroactively to January 1, 2018, for tax years beginning, and for refunds issued, on or after that date; 2018 Acts, ch 1161, §16

NEW section