

422.3 Definitions controlling chapter.

For the purpose of [this chapter](#) and unless otherwise required by the context:

1. “Book”, “list”, “record”, or “schedule” kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in [section 445.1](#).
2. “Court” means the district court in the county of the taxpayer’s residence.
3. “Department” means the department of revenue.
4. “Director” means the director of revenue.
5. “Internal Revenue Code” means one of the following:
 - a. For tax years beginning during the 2019 calendar year, “Internal Revenue Code” means the Internal Revenue Code of 1954, prior to the date of its redesignation as the Internal Revenue Code of 1986 by the Tax Reform Act of 1986, or means the Internal Revenue Code of 1986 as amended and in effect on March 24, 2018. This definition shall not be construed to include any amendment to the Internal Revenue Code enacted after the date specified in the preceding sentence, including any amendment with retroactive applicability or effectiveness.
 - b. For tax years beginning on or after January 1, 2020, “Internal Revenue Code” means the Internal Revenue Code of 1954, prior to the date of its redesignation as the Internal Revenue Code of 1986 by the Tax Reform Act of 1986, or means the Internal Revenue Code of 1986, as amended.
6. The word “taxpayer” includes any person, corporation, or fiduciary who is subject to a tax imposed by [this chapter](#).

[C35, §6943-f3; C39, §6943.035; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §422.3]

84 Acts, ch 1305, §25; 85 Acts, ch 230, §3; 86 Acts, ch 1213, §8; 86 Acts, ch 1245, §439; 88 Acts, ch 1028, §1; 89 Acts, ch 285, §2; 90 Acts, ch 1171, §1; 91 Acts, ch 215, §1; 92 Acts, ch 1219, §1; 93 Acts, ch 113, §1; 94 Acts, ch 1166, §1; 95 Acts, ch 152, §2; 96 Acts, ch 1166, §2, 4; 97 Acts, ch 135, §3, 9; 98 Acts, ch 1078, §3, 10; 99 Acts, ch 95, §3, 12, 13; 2000 Acts, ch 1146, §3, 9, 11; 2000 Acts, ch 1148, §1; 2001 Acts, ch 127, §3, 9, 10; 2002 Acts, ch 1069, §3, 10, 14; 2002 Acts, ch 1119, §200, 201; 2003 Acts, ch 139, §3; 2003 Acts, ch 145, §286; 2004 Acts, 1st Ex, ch 1001, §37, 41, 42; 2005 Acts, ch 24, §3, 10, 11; 2006 Acts, ch 1140, §3, 10, 11; 2007 Acts, ch 12, §3, 7, 8; 2008 Acts, ch 1011, §3, 9; 2011 Acts, ch 41, §1, 5, 6; 2012 Acts, ch 1007, §3, 7, 8; 2013 Acts, ch 1, §2, 7, 8; 2014 Acts, ch 1076, §2, 6, 7; 2015 Acts, ch 1, §2, 7, 8; 2017 Acts, ch 157, §3; 2018 Acts, ch 1161, §69, 97, 98

Referred to in §7C.3, 8A.438, 15.335, 16.1, 16.26, 96.3, 97A.5, 97B.1A, 99B.1, 99B.27, 99D.7, 99D.8, 99F.1, 99F.6, 260C.14, 261.38, 261.43A, 262.21, 273.3, 294.10A, 294.16, 411.5, 422.7(37)(a), 425.23, 450.1, 450B.1, 504B.5, 511.39, 513B.3, 535B.2, 538A.2, 557B.1, 633.266, 633A.5107, 633E.4, 634.5, 725.12

Internal Revenue Code definition is updated regularly; for applicable definition in a prior tax year, refer to Iowa Acts and Code for that year

For provisions relating to the definition of Internal Revenue Code for the period beginning January 1, 2015, and ending December 31, 2015, and for tax years beginning during the 2015 calendar year, see [2016 Acts, ch 1007, §1, 4, 5](#)

For provisions relating to federal law applicable to calculation of federal adjusted gross income or federal taxable income for state tax purposes for tax years beginning during the 2018 calendar year; see [2018 Acts, ch 1161, §63, 66](#)

2018 amendment to subsection 5 effective January 1, 2019, and applies to tax years beginning on or after that date; 2018 Acts, ch 1161, §97, 98