

**426.10 Rules.**

The director of revenue shall prescribe forms and rules, not inconsistent with [this chapter](#), necessary to carry out its purposes.

[C54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §426.10]

[86 Acts, ch 1245, §444](#); [2003 Acts, ch 145, §286](#)