

**701—902.1(450A) Administration.**

**902.1(1) Definitions.** The following definitions cover and supplement the definitions contained in Iowa Code section 450A.1.

“*Administrator*” means the administrator of the compliance division of the department of revenue.

“*Compliance division*” is the administrative unit of the department created by the director to administer the inheritance, estate, generation skipping transfer, and fiduciary income tax laws of the state.

“*Department*” means the department of revenue.

“*Director*” means the director of revenue.

“*Direct skip*” means the same as the term is defined in Section 2612(c) of the Internal Revenue Code.

“*Tax*” means the generation skipping transfer tax imposed by Iowa Code chapter 450A.

“*Taxable distribution*” means the same as the term is defined in Section 2612(b) of the Internal Revenue Code.

“*Taxable termination*” means the same as the term is defined in Section 2612(a) of the Internal Revenue Code.

“*Taxpayer*” means the transferee of the property subject to the generation skipping transfer in case of a taxable distribution or the trustee and the transferee in case of a taxable termination.

“*Transferor*,” “*trust*,” “*trustee*,” and “*interest*” mean the same as those respective terms are defined in Section 2652 of the Internal Revenue Code.

**902.1(2) Delegation of authority.** The director delegates to the administrator of the compliance division, subject always to the supervision and review by the director, the authority to administer the generation skipping transfer tax. This delegated authority specifically includes, but is not limited to: the determination of the correct generation skipping transfer tax liability; making assessments against the taxpayer for additional tax due; authorizing refunds of excessive tax paid; executing releases of the tax lien; and granting extensions of time to file the return and pay the tax due. The administrator of the compliance division may delegate the examination and audit of the tax returns to such supervisors, examiners, agents and any employees or representatives of the department as the administrator may designate.

This rule is intended to implement Iowa Code sections 421.2 and 421.4 and chapter 450A.

[Editorial change: IAC Supplement 11/2/22]