

701—11.1(421) Definitions. For purposes of this chapter:

“*Department*” means the Iowa department of revenue.

“*Director*” means the director of revenue or the director’s designee.

“*Taxpayer*” includes any person subject to the provisions of a tax or charge administered by the department whether acting on the person’s own behalf or as an agent or fiduciary.

This rule is intended to implement Iowa Code chapter 421.

[ARC 8947C, IAB 2/19/25, effective 3/26/25]