

**701—8.1 (17A) Definitions.** For the purposes of these rules the following definitions apply, unless the context otherwise requires:

*“Communication”* means any method of transfer of data, information, or money by any conduit or mechanism.

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

*“Director”* means the director of the department of revenue.

*“Form”* means any overall physical arrangement and general layout of communications, using any method of communication, related to tax or other administration and prescribed by the director or otherwise required by law.

*“Person”* means any individual, corporation, limited liability company, government or governmental subdivision or agency, business trust, estate, trust, partnership or association, or any other legal entity.

*“Return”* means any form required for tax administration from any person to the department.

This rule is intended to implement Iowa Code paragraph 17A.3(1) “b.”