

701—7.30(421) Definitions which apply to rules 701—7.31(421) to 701—7.35(421).

7.30(1) The term “*entity*” means any taxpayer other than an individual or sole proprietorship.

7.30(2) The term “*last-known address*” does not necessarily mean the taxpayer’s actual address but instead means the last address that the taxpayer makes known to the department by tax type. Thus, for instance, receipt by the department of a taxpayer’s change of address from a third person not authorized to act on behalf of the taxpayer (e.g., an employer who had filed a form W-2 showing a new taxpayer address) is not notice to the department of a change of address of the taxpayer. However, the filing by the taxpayer of a tax return for a year subsequent to the year for which a notice is required would be notification to the department of a change of address, provided a reasonable amount of time is allowed to process and transfer such information to the department’s central computer system. The meaning of this phrase is important, and taxpayers should be aware of their need to update their address with the department in order to receive refunds of tax and notices of assessments and denial of a claim for refund. When such a notice is sent to a “taxpayer’s last-known address” the notice is legally effective even if the taxpayer never receives it.

7.30(3) The term “*taxpayer interview*” means any in-person contact from and after January 1, 1995, between an employee of the department and a taxpayer or a taxpayer’s representative which has been initiated by a department employee.

7.30(4) The term “*taxpayer representative*” or “*authorized taxpayer representative*” means an individual authorized to practice before the department under rule 701—7.6(17A); an individual who has been named as an authorized representative on a fiduciary return of income form filed under Iowa Code section 422.14, or a tax return filed under Iowa Code chapter 450, “Inheritance Tax,” 450A, “Generation Skipping Tax,” or 451, “Estate Tax”; or for proceedings before the department any other individual the taxpayer designates who is named on a valid power of attorney if appearing on behalf of another.

This rule is intended to implement Iowa Code section 421.60.