

701—9.1(422,423) Definitions. As used in the rules contained herein the following definitions apply unless the context otherwise requires:

“*Assessment issued*” means the most recent assessment in point of time for tax due from the taxpayer for the tax type and tax period.

“*Charging off*” means deleting an unpaid tax account from records of the department but may not include filing a release of the lien with the office of the recorder in which filed.

“*Defunct corporation*” means a corporation that has dissolved or ceased to exist with no assets remaining.

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

“*Director*” means the director of the department or the director’s authorized representative.

“*Lien*” means the claim against personal or real property provided by Iowa Code section 422.26, other Code sections making reference to sections 422.26 and 424.11.

“*Recorder*” means the county recorder of any county in the state of Iowa.

“*Taxes*” means all taxes or charges administered by the department, which include but are not limited to individual income, fiduciary withholding, corporate income, franchise, sales, use, hotel/motel, railroad fuel, equipment car, motor vehicle fuel taxes and the environmental protection charge imposed upon petroleum diminution due and payable to the state of Iowa.