

701—2.6(17A,22,99G,123,421-453E) Definitions. For the purposes of the department's rules, the following definitions apply unless otherwise defined:

"Department" or *"IDR"* means the Iowa department of revenue.

"Director" means the director of the department or the director's designee.

"GovConnectIowa" means the e-services portal of the department.

"Issuance" means the date specified in the decision or order, the date of mailing of a decision, or order or date of delivery of the decision or order if service is by other means.

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