

701—2507.2(421,17A) Definitions. Terms not defined below have the same meaning as defined in Iowa Code chapter 17A. These definitions apply to this chapter unless the text states otherwise.

“Appeal” means a dispute of a notice of assessment, refund denial, or other department action that may culminate in a contested case proceeding. *“Protest”* has the same meaning as appeal.

“Clerk” means the clerk of the legal services and appeals division or the clerk’s designee.

“Contested case” means a proceeding defined by Iowa Code section 17A.2(5) and includes any matter defined as a no factual dispute contested case under Iowa Code section 17A.10A.

“Division of administrative hearings” means the division of the department of inspections, appeals, and licensing responsible for holding contested case proceedings pursuant to Iowa Code chapter 10A.

“Enforcement actions and appeals bureau” means the section of the legal services division of the department designated by the director to administer the informal stage of the appeals process and participate in contested case proceedings for appeals before the department.

“Informal proceeding” means a review beginning with the filing of an appeal and ending with the issuance of a notice of hearing to begin a contested case.

“Review unit” means the unit composed of the enforcement actions and appeals bureau of the legal services division and any of the attorney general’s staff who have been assigned to review appeals filed by taxpayers.

“Taxpayer’s representative” or *“taxpayer’s authorized representative”* means an individual authorized to practice before the department on behalf of a taxpayer under Iowa Code section 421.59; 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 or 450B; 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 chapter 17A.

[ARC 0437D, IAB 7/22/26, effective 6/30/26]