

**422.25B State pass-through representative.**

1. As used in [this section](#), all words and phrases defined in [section 422.25A](#) shall have the same meaning given them by that section.

2. The state pass-through representative for the reviewed year for a partnership shall be the partnership's federal partnership representative with respect to an action required or permitted to be taken by a state pass-through representative under [this chapter](#) for a reviewed year, unless the partnership designates in writing another person as the state pass-through representative as provided in [subsection 3](#). The state pass-through representative for the reviewed year for a pass-through entity is the person designated in [subsection 3](#).

3. The department may establish reasonable qualifications for a person to be a state pass-through representative. If a partnership desires to designate a person other than the federal partnership representative, the partnership shall designate such person in the manner and form prescribed by the department. A pass-through entity shall designate a person as the state pass-through representative in the manner and form prescribed by the department. A partnership or pass-through entity shall be allowed to change such designation by notifying the department at the time the change occurs in the manner and form prescribed by the department.

4. The department may adopt any rules pursuant to [chapter 17A](#) to implement [this section](#). [2020 Acts, ch 1118, §65, 71](#); [2022 Acts, ch 1061, §50](#)

Referred to in [§257.22](#), [422.25A](#), [422.25C](#), [422.39](#), [422D.3](#)

Section applies to federal adjustments and federal partnership adjustments that have a final determination date after July 1, 2020; 2020 Acts, ch 1118, §71