

**701—404.2(422) Definitions.** For the purposes of this chapter:

“*Employee*” means a nonresident member of a professional athletic team as defined in subrule 701—40.46(1).

“*Partner*” includes a member of a limited liability company which is treated as a partnership for tax purposes.

“*Taxpayer*” means a partnership, limited liability company, S corporation, professional athletic team, or trust which files a return and pays the tax on behalf of the nonresident partners, members, shareholders, employees, beneficiaries, estates or trusts.

“*Tax year*” means the tax year of the partners, shareholders, employees, beneficiaries, estates or trusts included in the composite return.

This rule is intended to implement Iowa Code section 422.13.

[Editorial change: IAC Supplement 11/2/22]