
From: Coffman, Chris (DOR)
Sent: Monday, January 5, 2015 11:59 AM
Subject: RE: 830 CMR 63.38.1, Apportionment of Income
Attachments: MTC apportionment in-person services.docx

I assume we are working from the draft version that Bruce put together. I have a suggestion for clarity on the assignment of sales for in-person services. It makes more sense to me to keep services related to real property and those related to TPP separate. So I propose we change (4)(b)(ii) to read per the attached.

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