



MULTISTATE TAX COMMISSION

Uniformity Committee Meeting
The Grove Hotel - Downtown Boise
245 South Capitol Blvd.
Boise, Idaho 83702

Report on Uniformity Developments

Model Uniform Statute for Reporting Adjustments to Federal Taxable Income and Federal Partnership Audit Adjustments

Legislation responding to Bipartisan Budget Act of 2015 changes to the partnership audit regime:

- Maine – H.P. 1296 – allowing for partnership level assessment.
- Oregon – H 2101 – generally following the MTC model.
- Rhode Island – H.B. 5151 – does not follow the MTC model.
- West Virginia - H 2798/S 499 – generally following the MTC model.
- Ohio – H.B. 166 – generally following the MTC model.

Federal audits under the new regime likely to begin (for years 2018 and after) at the end of 2019 with federal adjustments resulting starting in 2020.

Model General Allocation and Apportionment Regulations – Sec. 17 Market-Based Sourcing

At least two states, Colorado and New Mexico, that follow the MTC model approach to market-based sourcing will be engaged in developing regulations.

Wayfair Implementation/Marketplace Facilitator Collection

The update on this issue will be part of the report for item X on the uniformity agenda.

*If you would like additional information about this meeting, contact
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