

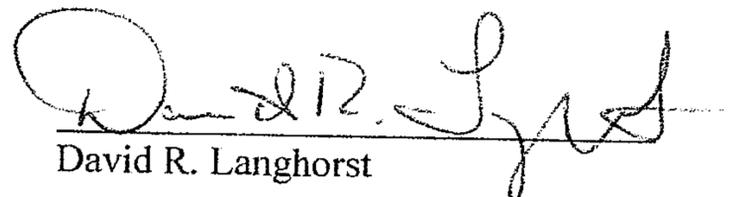
March 22, 2013

Multistate Tax Commission
Attn: Loretta King, MTC Executive Assistant
444 North Capitol Street, N.W.
Suite # 425
Washington, DC 20001

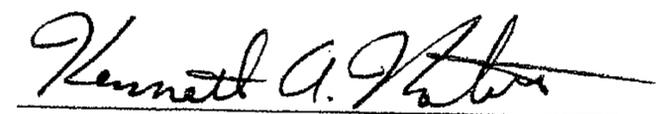
Dear Ms. King:

The Idaho State Tax Commission is in favor of the proposed amendments to Article IV. Most of the proposed amendments reflect and support Idaho's current interpretation and application of Article IV. The only significant change to Idaho law would be the repeal of the "costs of performance" method. The proposed amendment for sourcing sales, other than sales of tangible personal property, would provide a sourcing method that better reflects what Idaho believes to be the purpose of the receipts factor. If the Multistate Tax Commission adopts the proposed amendments, the Idaho State Tax Commission will likely suggest that these amendments be adopted by the Idaho legislature.


Richard W. Jackson


David R. Langhorst


Tom Katsilometes


Kenneth A. Roberts

pns/ljd