



Maximizing the synergies of multi-state tax cooperation

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Multi-state Voluntary Disclosure Program

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Commission's Headquarters Office Transitions to New Phone System

The Commission's headquarters office in Washington, D.C., is transitioning to a new phone system. The new primary number to call the Commission is **202-650-0300**. The new primary number for the Commission's National Nexus Program is **202-695-8140**. Bear with us as we work to get system features fully implemented. Thank you.

Commission Adopts Two Uniformity Recommendations

At its 45th annual business meeting on August 1st in Grand Rapids, Michigan, the Commission considered two uniformity proposals. The two proposals before the Commission were both adopted as uniformity recommendations to the states: (1) Proposed Model Statutes for [Communications Transaction Tax Centralized Administration](#), and (2) Proposed Model Statutes for the [Collection and Remittance of Lodging Taxes by Accommodations Intermediaries](#).

Both uniformity recommendations will be submitted to the states for their consideration. All recommendations of the Commission are advisory to the states. For a recommendation to become effective in any state, that state must affirmatively adopt the proposal through its own legislative or regulatory process.

Commission Announces Recipient of the 2012 Paull Mines Award

Michael T. Fatale, Chief, Rulings & Regulations Bureau, Massachusetts Department of Revenue, was awarded the Paull Mines Award for Outstanding Contribution to State Tax Jurisprudence at the annual meeting of the Multistate Tax Commission in Grand Rapids, Michigan, on August 1, 2012. [Read more...](#)

Commission Announces Recipient of the 2012 Wade Anderson Medal Award

Michael E. Mason, Deputy Revenue Commissioner for the Alabama Department of Revenue, was awarded the Wade Anderson Memorial Medal for Leadership in Interstate Tax Cooperation at the Commission's annual meeting in Grand Rapids, Michigan, on August 1, 2012. [Read more...](#)

State and Local Governments Face Severe Long-Term Fiscal Challenges

States have been grappling with their most serious fiscal crises since the Great Depression. Even before the 2008

Upcoming Events

[Strategic Planning Compliance Project Work Team Session- Audit Nominations Process](#)

February 12, 2013 via Teleconference

[Nexus School](#)

February 12-13, 2013 in Salem, Oregon

[Joint Meeting: Sales and Use Tax Uniformity Subcommittee and Litigation Committee](#)

February 15, 2013 via Teleconference

[Winter Committee Meetings](#)

March 5-8, 2013 in St. Louis, Missouri

[Public Hearing on Proposed Recommended Amendments Multistate Tax Compact Article IV](#)

March 28-29, 2013 in Hall of the States, Washington, DC

[Financial Institutions Work Group](#)

via Teleconference



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Uniformity News

One expressed purpose of the [Multistate Tax Compact](#) is to "promote uniformity or compatibility in significant components of tax systems." Consistent with this aim, important information regarding uniformity will be made available on the MTC website, under this heading.

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About the Uniformity Committee

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- Details on the Uniformity Recommendation Development Process
- Detail on Current Uniformity Projects
- Model Regulations, Statutes and Guidelines
- Information on the MTC State Tax Compliance Initiative
- Details on the Sales Tax Simplification Project

To better understand the mission of the Uniformity Committee, also review the committee's [charter](#). Addi the MTC website migration progresses.



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Uniformity

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Uniformity & Subcommittees

Scheduled Events

The next scheduled events for the Uniformity Committee and it's subcommittees are:

[Sales and Use Tax Uniformity Subcommittee Meeting via Teleconference](#)

- Date: Tuesday, November 20, 2012
- Time: 3:30 to 4:30pm Eastern Time

[MTC's Fall and Executive Committee Meeting, Denver, Colorado](#)

- Uniformity Subcommittee on Sales Tax, Tuesday, December 4, 2012
- Uniformity Subcommittee on Income Tax, Wednesday, December 5, 2012
- Uniformity Committee, Thursday, December 6, 2012

Past Events

[IF & SU Tax Uniformity Subcommittee Meeting via Teleconference](#)

- Date: Tuesday, January 31, 2012
- Time: 3:30 to 5:00pm Eastern Time

[Model Compact Art.IV Draft Team Meetings via Teleconference](#)

- This meeting will be held Every Wednesday from 2:00 to 3:00pm Eastern Time Beginning August 17, 2011

[MTC's Winter Committee Meeting, Nashville, Tennessee](#)

- Uniformity Subcommittee on Sales Tax, Tuesday, March 6, 2012
- Uniformity Subcommittee on Income Tax, Wednesday, March 7, 2012
- Uniformity Committee, Wednesday, March 7, 2012

Uniformity News

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Uniformity

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Current Uniformity Projects by Stage

The following are uniformity recommendations to the States currently under development by the Multistate Tax Commission under authority of [Article VI](#) and [Article VII](#) of the Multistate Tax Compact. Some draft recommendations listed in the tables are hypertext links to an Adobe Acrobat (".pdf" format) copy of the complete document.

Readers may wish to consult a description, available here, of the uniformity recommendation development process. It may provide a more complete understanding of the status of recommendations at the various steps of the development process. Readers who have not linked from there may also wish to visit the home page of the Uniformity section of this site for a discussion of the role that uniformity efforts play in the Multistate Tax Commission's overall mission and links to materials on adopted uniformity recommendations.

The Commission welcomes public participation in its uniformity recommendation development process.

Uniformity Proposals Under Development by the Uniformity Committee

- [Partnership or Pass-Through Entity Income Ultimately Realized by an Entity that is not Subject to Income Tax](#)
- Telecommunications Transactions Administration Project
- Model Associate Nexus Statute
- [Model Uniform Financial Institutions Apportionment Rule Amendment](#)

Uniformity Recommendations Under Review by the Executive Committee

None at this time.

Uniformity Proposals in the Public Hearing Process

- [Compact Article IV Amendments \(UDITPA-based provisions\)](#)

Hearing Officer Recommendations Under Consideration by the Executive Committee

- [Model Sales & Use Tax Notice and Reporting Statute](#)
- [Model Statute on the Tax Collection Responsibilities of Accommodations Intermediaries](#)

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Adopted Recommendations

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One expressed purpose of the [Multistate Tax Compact](#) is to "promote uniformity or compatibility in significant components of tax systems." Consistent with this aim, important information regarding uniformity will be made available on the MTC website, under this heading.

- ◆ Article II. [Definitions](#)
- ◆ Article III. [Elements of Income Tax Laws](#)
- ◆ Article IV. Division of Income

- ◆ Model Apportionment Regulation: [General Allocation and Apportionment Regulations](#)
- ◆ Model Apportionment Regulation: [Special Rule: Airlines](#)
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- ◆ Model Apportionment Regulation: [Special Rule: Trucking Companies](#)
- ◆ Model Policy Statements and Guidelines: [Applicability of Sales and/or Use Tax to Sales of Computer Software](#)
- ◆ Model Policy Statements and Guidelines: [Statement of Information Concerning Practices of Multistate Tax Commission and Signatory States under Public Law 86-272](#)
- ◆ Model Statute: [ABA Model S Corporation Income Tax Act](#)
- ◆ Model Statute: [Accommodations Intermediaries](#)
- ◆ Model Statute: [Audit Sampling Authorization Statute and Accompanying Regulation](#)
- ◆ Model Statute: [Combined Reporting](#)



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About the Uniformity Process

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Model Uniform Laws Project Status Report

Months	Project	Uniformity Committee				Executive Committee			Commission	
		Education and Outreach	Initiation	Policy Checklist	Drafting	Under Review	Public Hearing	Recommendations under Consideration	Bylaw 7	Pending before Commission
(#)	Financial Institutions	(date) (days)	(date) (days)	(date) (days)	(date) (days)					
#	NCIT Partnerships	(date) (days)	(date) (days)	(date) (days)	(date) (days)	(date) (days)	(date) (days)	(date) (days)		
					(date) (days)	(date) (days)				
#	Telecom Definitions and Sourcing	(date) (days)	(date) (days)	(date) (days)	(date) (days)	(date) (days)				
#	Compact Art. IV	(date) (days)	(date) (days)	(date) (days)	(date) (days)	(date) (days)	(date) (days)			
						(date) (days)	(date) (days)			
#	Sales/Use Notice and Reporting	(date) (days)	(date) (days)	(date) (days)	(date) (days)	(date) (days)	(date) (days)	(date) (days)	(date) (days)	
					(date) (days)	(date) (days)				
#	Associate Nexus	(date) (days)	(date) (days)	(date) (days)	(date) (days)					
		(date) (days)								
#	Class Action And False Claims	(date) (days)	(date) (days)							
#	482	(date) (days)								

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					(date) (days)	(date) (days)				
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					(date) (days)	(date) (days)				
(#)	Associate Nexus	(date) (days)	(date) (days)	(date) (days)	(date) (days)					
		(date) (days)								
(#)	Class Action And False Claims	(date) (days)	(date) (days)							
(#)	482	(date) (days)								

Model Uniform Financial Institutions Apportionment Rule Amendment Document Library

- [MTC Property Factor Draft](#) (10/02/2012)
- [MTC Property Factor Draft](#) (9/27/2012)
- [FI Apportionment Markup](#) (compare 8/15/2012 with 9/27/2012)
- [Property Factor Issue List](#) - (8/13/2012)
- [Consolidated Returns](#) - Percent Ownership Required (5/9/2012)
- [Combined Reports](#) - Percent Ownership Required (5/9/2012)
- [MTC Property Factor Draft](#) (3/26/2012)
- [Property Factor Issue List](#) (3/26/2012)
- [MTC Property Factor Draft](#) (2/22/2012)
- [Property Factor Issue List](#) (2/22/2012)
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- [Changes to Section 1ci8](#) (12/12/2011)
- [Property Factor Issue List](#) - revised (11/21/2011)
- [Property Factor Issue List](#) - revised (10/19/2011)
- [Property Factor Issue List](#) (9/15/2011)
- [Management Definition Draft](#) (7/13/2011)
- [MTC Property Factor Draft](#) (7/11/2011)
- [Loan Sourcing Application](#) (6/27/2011)
- [Work Group Status Memo](#) (5/9/2011)
- [FIST Revised Property Factor Draft](#) (4/26/2011)
- [Work Group Status Memo](#) (4/14/2011)
- [DRAFT FI Apportionment Amendments](#) (3/15/2011)
- [FIST Written Comments January 2011](#) (2/02/2011)
- [DRAFT FI Apportionment Amendments](#) (1/14/2011)
- [Supporting Document](#) (10/29/2010)
- [DRAFT FI Apportionment Amendments](#) (9/13/2010)
- [DRAFT FI Apportionment Amendments](#) (5/04/2010)
- [MTC FI Appt Rule with proposals](#) (4/01/2010)
- [MTC FI Appt Rule with proposals](#) (3/14/2010)
- [MTC FI Appt Rule with proposals](#) (2/19/2010)
- [Memo to Work Group](#) (2/19/2010)
- [MTC FI Appt Rule with proposals](#) (12/21/09)
- [MTC FI Appt Rule with proposals](#) (12/16/09)



MULTISTATE TAX COMMISSION

Financial Institutions Apportionment
Property Factor Issues for Discussion Purposes Only

Showing Work Group Recommendations and Discussion Issues
DRAFT 10-2-2012

1. Clarify “change of material fact”

- a. **Current Language:** §4(i) *Period for which properly assigned loan remains assigned. A loan that has been properly assigned to a state shall, absent any change of material fact, remain assigned to said state for the length of the original term of the loan. Thereafter, said loan may be properly assigned to another state if said loan has a preponderance of substantive*

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- [Telecommunications Transactions Administration Project](#)
- [Model Associate Nexus Statute](#)
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[+] Uniformity Recommendations Under Review by the Executive Committee

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[MTC Property Factor Draft](#) (2/22/2012)

[Property Factor Issue List](#) (2/22/2012)

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- [Art. IV.1 \(g\) Amendment \(definition of “sales” 201X\)](#)
- [Art. IV.9 Amendment \(factor weighting \(201X\)](#)
- [Art.VI 17 Amendment \(201X\)](#)
- [Art.VI 18 Amendment \(201X\)](#)

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- [Art. IV.1 \(g\) Amendment \(definition of “sales” 201X\)](#)
- [Art. IV.9 Amendment \(factor weighting \(201X\)](#)
- [Art.VI 17 Amendment \(201X\)](#)
- [Art.VI 18 Amendment \(201X\)](#)

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TEXT OF THE MULTISTATE TAX COMPACT

Article I. Purposes.

The purposes of this compact are to:

1. Facilitate proper determination of State and local tax liability of multistate taxpayers, including the equitable apportionment of tax bases and settlement of apportionment disputes.
2. Promote uniformity or compatibility in significant components of tax systems.
3. Facilitate taxpayer convenience and compliance in the filing of tax returns and in other phases of tax administration.
4. Avoid duplicative taxation.

Article II. Definitions.

As used in this compact:

1. "State" means a State of the United States, the District of Columbia, the Commonwealth of Puerto Rico, or any Territory or Possession of the United States.
2. "Subdivision" means any governmental unit or special district of a State.
3. "Taxpayer" means any corporation, partnership, firm, association, governmental unit or agency or person acting as a business entity in more than one State.
4. "Income tax" means a tax imposed on or measured by net income including any tax imposed on or measured by an amount arrived at by deducting expenses from gross income, one or more forms of which expenses are not

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 - ⊕ Model Article IV Regulations (Apportionment)
 - ⊕ Other Model Statutes, Regulations, Policy Statements, and Guidelines

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 - ⊕ Model Article III Regulations (Elements of Inc.Tx)
 - ⊖ Model Article IV Regulations (Apportionment)
 - ⊕ General Allocation and Apportionment Regs
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 - [Special Rule: Construction Contractors](#)
 - [Special Rule: Publishing](#)
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 - [Special Rule: TV and Radio Broadcasting](#)
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[Commission Resolution](#)

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[Uniformity Committee Staff Memo \(date\)](#)

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[ABC Letter \(date\)](#)

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[ABC Letter \(date\)](#)

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Proposed Model Regulation for
Apportionment of Income from the Sale of
Telecommunications and Ancillary Services

As Approved by the Commission July 2008

Special rules: Telecommunications and ancillary service providers. The following special rules are established with respect to the apportionment of income from the sale of telecommunications and ancillary services by a person that is taxable both in this state and in one or more other states.

Adopted Recommendations

+ Model Compact

- Model Compact Regulations

+ Model Article II Regulations

+ Model Article III Regulations

- Model Article IV Regulation

- General Allocation and Apportionment Regulations

- [Adopted \(July 1973\)](#)
- [Amended \(July 1988 – §11 property factor\)](#)
- [Amended \(August 1997 – §18 special rules\)](#)
- [Amended \(July 2001 – §2 “gross receipts”\)](#)
- [Amended \(August 2003 – §17\)](#)
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+ Model Article II Regulations

+ Model Article III Regulations

- Model Article IV Regulation

- General Allocation and Apportionment Regulations

- [Adopted \(July 1973\)](#)
- [Amended \(July 1988 – §11 property factor\)](#)
- [Amended \(August 1997 – §18 special rules\)](#)
- [Amended \(July 2001 – §2 “gross receipts”\)](#) 
- [Amended \(August 2003 – §17\)](#)
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+ Other Model Statutes, Regs, Policy Stat's, and Guidelines

Adopted Recommendations

- + Model Compact
 - Model Compact Regulations
 - + Model Article II Regulations
 - + Model Article III Regulations
 - Model Article IV Regulation
 - General Allocation and Apportionment Regulations
 - [Adopted \(July 1973\)](#)
 - [Amended \(July 1988 – §11 property factor\)](#)
 - [Amended \(August 1997 – §18 special rules\)](#)
 - [Amended \(July 2001 – §2 “gross receipts”\)](#)
 - [Amended \(August 2003 – §17\)](#)
 - [Etc....](#)
 - [Special Rule: Airlines](#)
 - [Special Rule: Publishing](#)
 - [Special Rule: Telecommunications](#)
 - [Etc....](#)
- + Other Model Statutes, Regs, Policy Stat’s, and Guidelines

Definition of “Gross Receipts”

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Final Report of the Hearing Officers
regarding the
Proposed Definition of "Gross Receipts"

I. Summary of Recommendations

Hearing Officers Roxanne Bland and René Blocker, respectfully submit this third and final report to the MTC Executive Committee regarding the proposed definition of "gross receipts". After review and consideration of the comments received during the public hearing process on this uniformity proposal, the hearing officers recommend that the proposed definition of "gross receipts", as set forth beginning page three of this final report, be submitted for a MTC Bylaw 7 survey of the Member States.

This report is rather brief. The initial hearing report (attached hereto as *Exhibit A-1*) and the second report (*Exhibit A-2*) dealt with issues such as, the clarity of the definitional language, the rationale for the exclusion of particular items from the definition, the relationship of the proposed gross receipts definition to the sales factor provisions under distortion relief provisions of UDITPA §18, particularly, the provision dealing with "churning" of certain intangibles, the applicability of the proposed definition to intercompany transactions, *etc.* This final report provides a background and summary of the

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 - [Add-Back of Intangible and Interest Expense](#)
 - [Audit Sampling](#)
 - [Captive REIT taxation](#)
 - [Combined Reporting](#)
 - [Compilation of State Tax Return Data](#)
 - [Disallowance of Certain REIT Payments](#)
 - [Disclosure of Reportable Transactions](#)
 - [Factor Presence Nexus](#) 
 - [Federal RAR Adjustments](#)
 - [Mobile Work Force De Minimus Thresholds](#)
 - [PL 86-272 – Statement of Information](#)
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Factor Presence Nexus: Development Timeline

<i>Months</i>	<i>Project</i>	<i>Uniformity Committee</i>				<i>Executive Committee</i>			<i>Commission</i>	
		Education and Outreach	Initiation	Policy Checklist	Drafting	Under Review	Public Hearing	Recommendations under Consideration	Bylaw 7	Pending before Commission
(#) Adopted: (date)	<u>Factor Presence Nexus</u>	(date)	(date)	(date)	(date)	(date)	(date)	(date)		
		(days)	(days)	(days)	(days)	(days)	(days)	(days)		
						(date)	(date)			(date)
					(date)	(date)			(date)	(date)
					(days)	(days)			(days)	(days)