



# Model Receipts Sourcing Regulation Review Project

REPORT TO THE UNIFORMITY COMMITTEE  
NOVEMBER 15, 2022  
KATIE FRANK, WORK GROUP CHAIR,  
CALIFORNIA FRANCHISE TAX BOARD &  
BRIAN HAMER, MTC

## DESCRIPTION OF PROJECT

- At its August 2, 2022 meeting, the Uniformity Committee agreed to undertake a project and form a work group to review its model receipts (sales) sourcing regulations for income apportionment purposes, including the MTC's special industry regulations and its market-based sourcing regulations.
- The goal of this project is to identify updates, corrections or conforming changes, to consider issues that may not be sufficiently addressed by existing model regulations, and to make recommendations to the committee for its action.

**INITIAL TOPICS FOR  
CONSIDERATION  
BY THE WORK  
GROUP**

- 1.** Apportionment of receipts from providing package delivery services
- 1.** Apportionment of receipts received by airlines when selling tickets for travel on unrelated airlines (“code sharing” revenue)

# **INVITATION TO TAX ADMINISTRATORS, TAXPAYERS, AND TAXPAYER REPRESENTATIVES**

- Improve taxpayer guidance by suggesting topics for consideration by the model regs review work group
- . . . at this meeting, and/or at work group meetings, and/or reach out to:
- Brian Hamer, MTC Counsel, at [bhamer@mtc.gov](mailto:bhamer@mtc.gov)
- Helen Hecht, MTC Uniformity Counsel, at [hhecht@mtc.gov](mailto:hhecht@mtc.gov)

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## NEXT MEETING OF THE WORK GROUP

**Thursday, December 15, 2022**  
**3:00 p.m. ET**

Contact Brian Hamer, [bhamer@mtc.gov](mailto:bhamer@mtc.gov), with questions

See project page, here: <https://www.mtc.gov/Uniformity/Project-Teams/Model-Receipts-Sourcing-Regulation-Review-Project>