



MULTISTATE TAX COMMISSION

Maximizing the synergies of multi-state tax cooperation

To: MTC Executive Committee

From: Wood Miller, Chair, MTC Uniformity Committee

Date: July 31, 2014

Subject: Proposed Revisions to UDITPA Section 18

On May 8, 2014, the Executive Committee voted to accept the Hearing Officer recommendations regarding UDITPA Section 18 (c), (d) and (e), with certain revisions. The Committee returned these provisions to the Uniformity Committee with directions to implement the revisions. The attached memo from Sheldon Laskin, Acting General Counsel, to the Uniformity Committee dated May 22, 2014 summarizes this Committee's directions to the Uniformity Committee.

The Uniformity Committee reconvened the UDITPA work group to prepare suggested language to implement the Executive Committee's directions.¹ The work group has had several teleconferences and suggests that the Executive Committee consider the attached revisions to Section 18 (c), (d) and (e) for approval and submission to Bylaw 7 survey.

¹ The reconstituted work group consists of Michael Fatale, Gary Humphrey, Wood Miller, Phil Horwitz, Steve Wynn, Holly Hinson, Donnita Wald, Phil Skinner and Jeffrey Henderson.