

Dear Members of the Uniformity Committee, Partnership Work Group, and Members of the Public:



This is a reminder that the work group will be having its next regular meeting by video call this coming Wednesday, January 18, 2023 at 3:00 P.M. Eastern. Attached is a revised Issue Outline which will be part of the discussion (see note below).

As you may know, our website is being reconstructed, information is being updated, and the materials that were on the project page are being reposted. In the meantime, if you need anything related to the project, please contact me.

The agenda for the coming meeting is:

AGENDA

- I. Welcome and Introductions.
- II. Status Recap
- III. Review of Revised Issue Outline (attached)
- IV. Discussion of Sourcing Examples
- V. Proposed Next Steps
- VI. Adjourn

Dial-In/Log-In Information

Log in from your computer, tablet, or smartphone
<https://www.gotomeet.me/LilaDisque/work-group--state-taxation-of-partnerships>

Dial in using your phone
United States: +1 (872) 240-3412
Access Code: 208-267-469

Note on Revised Issue Outline:

Please take a look at the current version of the Issue Outline – particularly Section 2.2. Partnership Tax Base – Federal Conformity and Treatment of Items – which has been reorganized and revised. As the work group turns to the issue of sourcing partnership income, we wanted to first update this section with a more complete description of the federal pass-through system to which states conform, and with a somewhat more complete description of the issues this system creates for the states—many of which have to do with sourcing.

We'll also have other materials for purposes of discussion—describing sourcing examples and issues which we'll send separately next week.

Thanks as always for your help with the project, we appreciate it.

Helen Hecht, Uniformity Counsel

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If you know of someone who wants to be (or should be) on our contact list for this and other uniformity projects, please contact me and provide their email address and we will add them.