



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



Next Work Group Meeting & Decision on Drafting Guaranteed Payment Model

Our regularly scheduled partnership work group call is this Wednesday, September 20, 2023 at 3:00 PM Eastern. The agenda is below and the presentation for this meeting will be posted on the project web page, here, shortly: <https://www.mtc.gov/uniformity/project-on-state-taxation-of-partnerships/>.

AGENDA

- I. Initial Public Comment
- II. Status Report – Overview of Project Status
- III. Review of Guaranteed Payment Sourcing Issue –
 - Current Version of White Paper – PDF Version ([Here](#)) & Word Version ([Here](#))
- IV. Discussion and Decision on Guaranteed Payment Model (Possible Vote)
- V. Review of Investment Partnership Draft Model (Time Permitting)
 - Current Version of Draft Model ([Here](#))
- VI. Wrap Up and Discussion of October Meeting
- VII. Adjourn

Decision on Guaranteed Payments Sourcing Model

The revised white paper on sourcing guaranteed payments, linked in the agenda above, incorporates input received and includes proposed findings and recommendations. While we make no recommendation concerning a model sourcing rule, we have received input, both from the last work group call and from an informal poll taken at the recent uniformity committee meeting, that states may want such a model and that it would source guaranteed payments as distributive share. We would therefore like the regular participants to be ready to weigh in on this question during the upcoming call.

Work Group – Regular Participants by State

If there are others who want to be included in our regular participants, please let me know.

Christina Hall – Alabama
Lynn Schoener – Alabama
Matt Tidwell - Alabama
Melissa Gillis – Alabama
Scott Fryer – Arkansas
Katie Frank – California

Michael Fatale – Massachusetts
Angela Matelski - Michigan
Margaret Reisdorf - Minnesota
David Merrien – Montana
Allison Sheppard – New Jersey
Angela Longstreet – New Jersey

Laurie McElhatton – California
Ester van Mourik – Colorado
Josh Pens – Colorado
Aaishah Hashmi – District of Columbia
Eric Mahler – Idaho
Phil Skinner – Idaho
Alana Stamas – Iowa
Michael Mertens – Iowa
Zach Waldmeier – Iowa
Sarah Watts – Kentucky
Krystal Bolton – Louisiana
Laura Miguez – Louisiana

Kathleen Haller – New Jersey
Nandini Venkatramani – New Jersey
Dee Wald – North Dakota
Daron Prara – Oregon
Victoria Johnson - Oregon
Michael Lucas – Oregon
Angie Hillas – Utah
Frank Hales – Utah
Shelley Robinson - Utah
Rodak, Rebecca – West Virginia
Alex Wagner - Wisconsin
Joseph Wasicak – Wisconsin

Helen Hecht, Uniformity Counsel

Multistate Tax Commission

444 North Capitol Street, Suite 425
Washington, DC 20001

MTC.gov

202-650-0300

hhecht@mtc.gov



If you know of someone you think would like to receive information about this project or the work of the MTC Uniformity Committee, you can contact me at hhecht@mtc.gov and we will add them to our list.