

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



MULTISTATE TAX COMMISSION

This is a reminder that the work group will hold its next regular meeting by video call Wednesday, February 15, 2023 at 3:00 P.M. Eastern. See the agenda log-in/dial-in information below.

**NOTE:** We'll focus on sourcing of guaranteed payments. Staff will give an overview of the related issues—and we ask state participants to be prepared to comment if their state has a specific rule addressing sourcing of guaranteed payments.

The current version of the issue outline is attached and the guaranteed payment issue is addressed in Sections 2.2.2.5 and 2.2.3.1.B as well as starting on page 43—summarizing the difference in state tax sourcing treatment.

The agenda for the coming meeting is:

**AGENDA**

- I. Welcome and Introductions
- II. Status Recap
- III. Sourcing of Guaranteed Payments – Staff Presentation
- IV. Discussion
- 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

The web page for this project has been rebuilt and we will be posting a staff presentation shortly and other information shortly. See that page here: <https://www.mtc.gov/uniformity/project-on-state-taxation-of-partnerships/>.

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

*Helen Hecht*, Uniformity Counsel

**Multistate Tax Commission**

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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.*