



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



**Next Work Group Meeting – Review of Guaranteed Payment Model**

Our regularly scheduled partnership work group call is Wednesday, October 18, 2023 at 3:00 PM Eastern. The agenda is below and materials are posted on the project web page, here:

<https://www.mtc.gov/uniformity/project-on-state-taxation-of-partnerships/>.

**AGENDA**

- I. **Initial Public Comment**
- II. **Review of Sourcing of Guaranteed Payments for Services**

NOTE: On the last work group call, the group discussed the proposed recommendations for sourcing guaranteed payments for services and consensus was to proceed to draft a model sourcing those payments in the same way as distributive share and to also consider a rule which would allow an additional credit where guaranteed payments are subject to multiple taxation. We have received some input on the white paper, made some revisions to that white paper, and have also prepared a discussion draft of model statutory provisions and regulations.

  - [White Paper on Sourcing of Guaranteed Payments – October 12, 2023 \(PDF\)](#)
  - [Draft Models on Sourcing of Guaranteed Payments and Additional Credits \(PDF\)](#)
- III. **Review of Investment Partnership Draft Model (Time Permitting)**
  - [Current Version of Draft Investment Partnership Model – June 15, 2023](#)
- IV. **Proposal to Consider General Framework**
  - [Discussion draft of Proposed General Framework \(PDF\)](#)
- V. **Wrap Up and Discussion of Uniformity Meeting – November 14th in Montclair, New Jersey**
- VI. **Adjourn**

Join from your computer, tablet or smartphone.

<https://www.gotomeet.me/LilaDisque/work-group—state-taxation-of-partnerships>

**You can also dial in using your phone.**

United States: +1 (872) 240-3412

**Access Code: 208-267-469**

**Sourcing of Guaranteed Payment - Draft Model**

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those payments in the same way as distributive share and to also consider a rule which would allow an additional credit where guaranteed payments are subject to multiple taxation. We have received some input on the white paper, made some revisions to that white paper, and have also prepared a discussion draft of model statutory provisions and regulations.

**Work Group – Regular Participants by State**

Alabama - Christina Hall, Lynn Schoener, Matt Tidwell, and Melissa Gillis

Arkansas – Scott Fryer

California – Katie Frank and Laurie McElhatton

Colorado – Ester van Mourik and Josh Pens

District of Columbia – Aishah Hashmi

Idaho – Eric Mahler and Phil Skinner

Iowa – Anana Stamas, Michael Mertens, Tiana Slaney, and Zach Waldmeier

Kentucky – Sarah Watts

Louisiana – Krystal Bolton and Laura Miguez

Massachusetts – Michael Fatale

Michigan – Angela Matelski

Minnesota – Margaret Reisdorf

Montana – David Merrien

New Jersey – Allison Sheppard, Angela Longstreet, Kathleen Haller, and Nandini Venkatramani

Oregon – Daron Prara, Victoria Johnson, and Michael Lucas

Utah – Angie Hillas, Frank Hales, and Shelley Robinson

West Virginia – Rebecca Rodak

Wisconsin – Alex Wagner and Joseph Wasicak

If I'm missing anyone or there are others who want to be included in our regular participants, please let me know.