MTC Partnership Work Group Meeting Notes

October 21, 2026

I. Welcome, Introductions, and Initial Public Comment -

Leah Thyberg (California-FTB), filling in for Laurie McElhatton (California-FTB), chair, convened the meeting. There were no initial public comments.

II. Discussion of the Revised Version of the Draft Combined Model Provisions with Notes and Responses to Comments – 9-15-26

MTC staff reviewed the provisions and asked for discussion or comments using information on slides posted for the meeting. Helen Hecht, MTC, provided an overview and David Merrien, MTC, addressed the application of the blending method.

Bruce Ely, Bradley Arant, commented on the information reporting requirements and how would lower tier partnerships know to provide certain information to indirect partners for reporting in their state of residence. Helen Hecht, MTC, noted that a provision had been added to the model that presumed the partnership would know to do this when either: (1) the partnership already had information on the residence of the indirect partner, or (2) the partnership had received a notice from that indirect partner (through the partnership chain) asking for the information. Helen also noted that without this requirement, partnership structures could simply be used to shield individuals from complying with state tax laws. Patrick Skeehan, representing the AICPA, noted the comments that the AICPA had already submitted on information reporting, the application of blending, and the unitary business principle and indicated they may provide follow-up comments. Helen thanked the AICPA for its comments.

III. Next Steps

After the discussion of the draft model provisions, Helen went over the process for reviewing and adopting model tax provisions used by the MTC summarized in the slides provided for the meeting. Michael Fatale (Massachusetts) made a motion proposing that the work group submit the draft model provisions to the uniformity committee for its consideration at its in-person meeting in Savannah, Georgia, on November 10. Leah Thyberg asked if there were any objections to this proposal or if any state member wished to take a vote on the matter. There were no objections and the motion passed.

IV. New Business

There was no new business.

VI. Adjourn

Attendees:

Adam Shoemaker	PWC
Alex Wagner	Wisconsin
ALynn Hamilton	Tax Notes
Angie Hillas	Utah
George Anish	Georgia
April Begordis	Minnesota
BAH	
Brian's iPhone	
Bruce Ely	Bradley Arant
Bruce Fort	MTC
Christina Hall	Alabama
Claudia Siles	Georgia
David Merrien	MTC
Elsen Hoxhalli	Iowa
Eric Mahler	Idaho
Helen Hecht	MTC
Holly LaBounta	Montana
Jenn Stosberg	MTC
John Gortakowski	Vermont
John's iPhone	
Josh Pens	Colorado
Joyce Carhart	Nebraska
JR Perez	Multistate Associates
Julie Schuur	Nebraska
Jonathan White	Hawaii
Kathryn White	
Kelsey Gallacher	Utah
Kelvin Lawrence	Vorys
Laurie Owens	Georgia
Leah Thyberg	California
Lila Disque	MTC
Liz Cook	Utah
Maria Koklanaris	Law360
Mary Hugo	Nebraska
Michael Fatale	Massachusetts
Michael Kemp	Minnesota
Michelle Casey	New York
Michelle Lombardi	Utah
Matt Peyerl	North Dakota
MPhillip	
Matthew Llonde	KPMG
Brian Myers	
Ning Yim	AICPA
Pamela Shulterbrandt	Georgia
Patrick Skeehan	AICPA

Ryan Ivanusich	California
Sarah Rowley	Michigan
Scott Smith	Eversheds Sutherland
tbrian	
Tiana Slaney	Iowa
tytfrie	
Valerie Newson	Utah
Warren Mostrom	Bradley Arant