

**From:** [Helen Hecht](#)  
**Bcc:** [Public HRG/MTG Notice-Public](#); [Public HRG/MTG Notice-States](#)  
**Subject:** NOTICE: MTC Taxation of Partnerships Work Group Call - Wednesday, April 17, 2024 - 3:00 PM Eastern  
**Date:** Wednesday, April 10, 2024 9:23:00 AM  
**Attachments:** [image001.png](#)  
[image003.png](#)  
[image005.png](#)  
[Partnership Work Group Call.msg](#)

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

### Next Work Group Meeting – Status Report on Complex Sourcing Issues

Our regularly scheduled partnership work group call is Wednesday, April 17, 2024 at 3:00 PM Eastern. The agenda is below and materials will be posted on the project webpage shortly, see here: <https://www.mtc.gov/uniformity/project-on-state-taxation-of-partnerships/>.

On the last two calls, we presented research on state rules for sourcing partnership income in tiered structures. The latest version of is on the project page under Prior Meeting Materials, Agendas, and Notes (scroll down). If you have any input on that research, please contact Jenn [Stosberg—  
Jstosberg@mtc.gov](mailto:Jstosberg@mtc.gov).

After the last call, we received input on additional issues we should be considering—including:

- Sourcing of “special allocations”
- Composite filing and withholding and potential effects on sourcing
- Application of entity-level tax credits

**So, before we focus further efforts on tiered partnership sourcing issues, we wanted to get input from the work group and the public as to whether there are any other issues we should be considering, before, or along with, those issues.**

#### AGENDA

- I. Welcome and Introductions
- II. Initial Public Comment
- III. Status Report – Multistate Research on Tiered Partnership Sourcing
- IV. Proposed Next Steps – Discussion of related issues that have been raised.

#### **WE NOW USE ZOOM FOR GOVERNMENT**

Log-In or Use App to Join ZoomGov Meeting

[https://www.zoomgov.com/j/1614807575?  
pwd=aVFrOG5CbFBsTmR0bDdoZFZSY0J1Zz09](https://www.zoomgov.com/j/1614807575?pwd=aVFrOG5CbFBsTmR0bDdoZFZSY0J1Zz09)  
Meeting ID: 161 480 7575 – Passcode: 503412  
Dial by your location  
+1 669 254 5252 US (San Jose)  
Find your local  
number: <https://www.zoomgov.com/u/aex6yGIX03>  
If you experience any kind of difficulty participating in

V. New Business

the meeting, please contact [events@mtc.gov](mailto:events@mtc.gov).

VI. Adjourn

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**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

Connecticut – Crystal Hale

District of Columbia – Aaishah Hashmi

Idaho – Eric Mahler and Phil Skinner

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

Kentucky – Sarah Watts and Adam Johnson

Louisiana – Krystal Bolton and Tashaun Phoenix-Moore

Massachusetts – Michael Fatale

Michigan – Angela Matelski

Minnesota – Margaret Reisdorf

Montana – David Merrien

New Jersey – Angela Longstreet, Kathleen Haller, Nandini Venkatramani, and Eric Friedmann

North Carolina – Tenisha Jacobs

Oregon – Daron Prara, Victoria Johnson, and Michael Lucas

South Carolina – Dana Taylor

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. Thank you for your participation.



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