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COMMISSIONER

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CHIEF

The Commonwealth of Massachusetts
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BY:

Commissioner Michael Houghton
Chair, Scope and Program Committee
National Conference of Commissioners
On Uniform State Laws
111 North Wabash Avenue
Suite 1010
Chicago, IL 60602

Re: Support for Continuing the ULC's Review of the Uniform Division of Income for Tax Purposes Act (UDIPTA)

Dear Commissioner Houghton:

I am writing to support the Uniform Law Commission's continued review and revision of the Uniform Division of Income for Tax Purposes Act. I do so because uniformity in apportionment of state tax bases is a critical consideration in maintaining efficient and fair administration of state taxes.

For over a half century, UDIPTA has been the basis for state tax uniformity efforts. While Massachusetts has not adopted UDITPA in its entirety, the state's statute is largely predicated on that model law. In order to adapt to the changing economy, Massachusetts, like other states, has been required to consider new tax base apportionment rules. Now it is time to provide states a revised model uniform Act to guide them in these considerations.

Thank you for the opportunity to comment on this matter. It is critical that this review be allowed to run its course and not be short-circuited.

Sincerely,

Navjeet K. Bal
Commissioner of Revenue