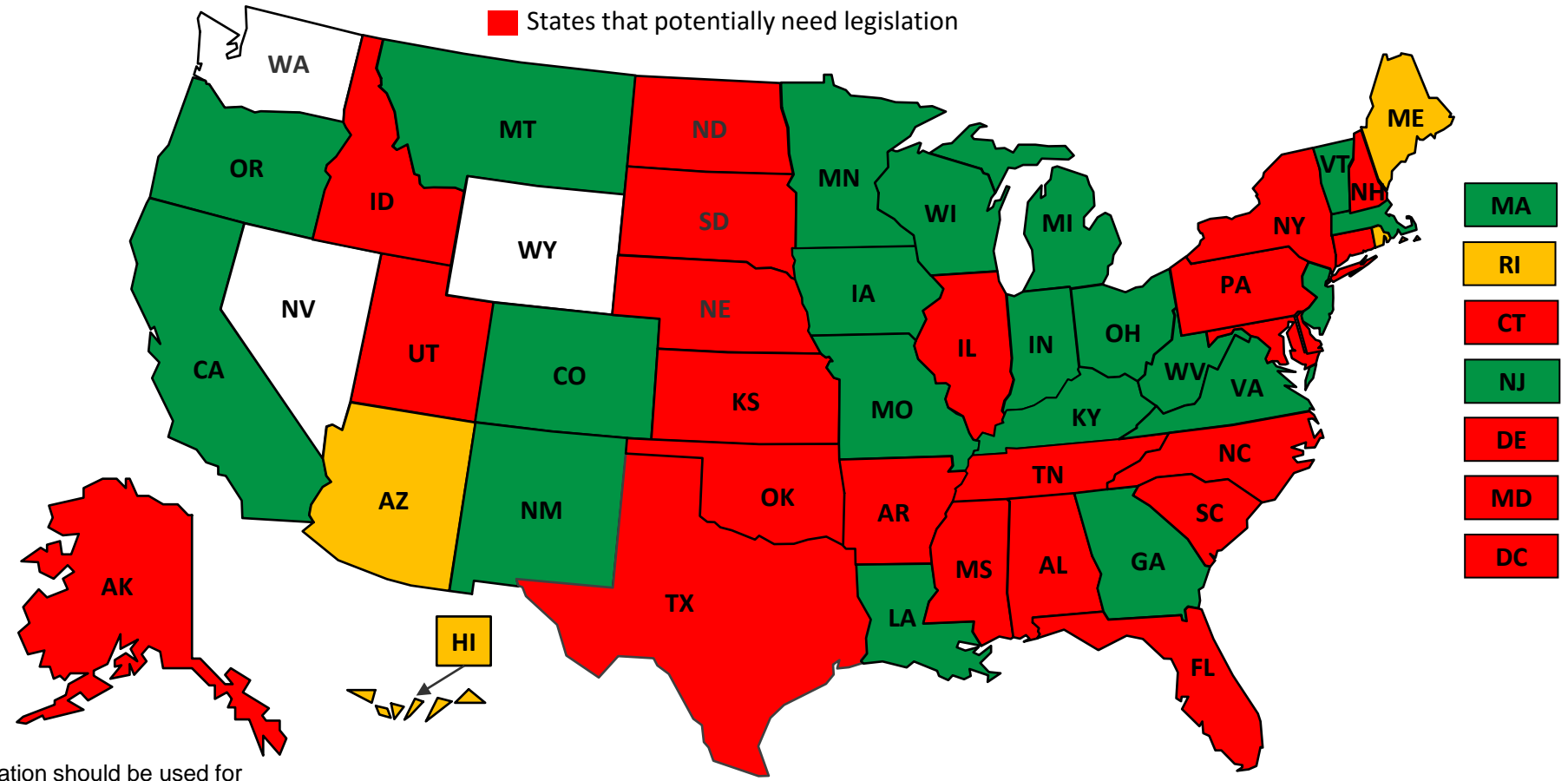


MTC Consensus Model for Reporting of Federal Adjustments (RAR) and Federal Partnership Audit Adjustments

- States that have enacted legislation
- States that have enacted legislation, but need improvement to more closely follow MTC Consensus Model
- States that potentially need legislation



Disclaimer: This information should be used for general guidance and not relied upon for compliance.
Source: Council On State Taxation (COST)