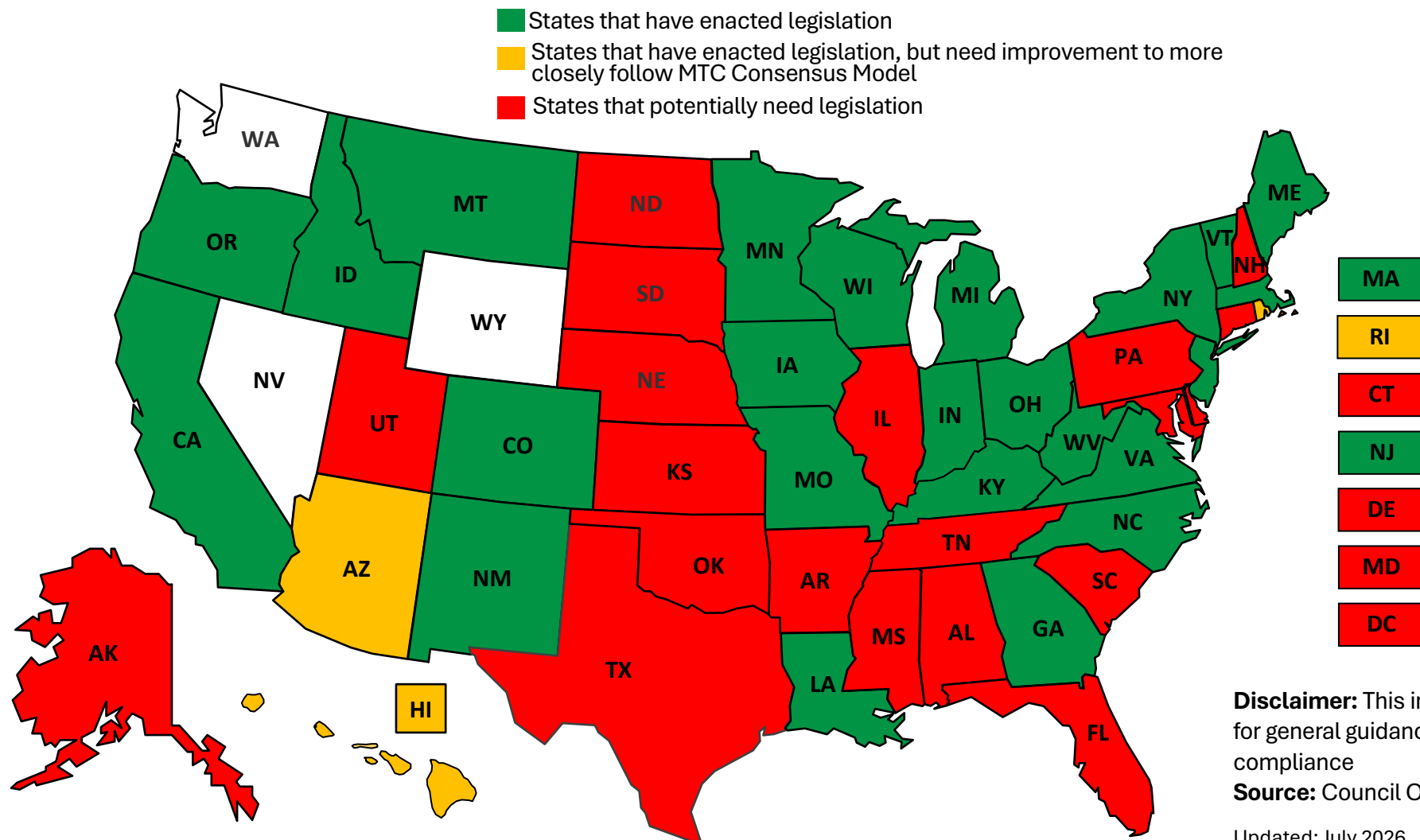


MTC Consensus Model for Federal Audit Change Reporting



Disclaimer: This information should be used for general guidance and not relied upon for compliance

Source: Council On State Taxation (COST)

Updated: July 2026