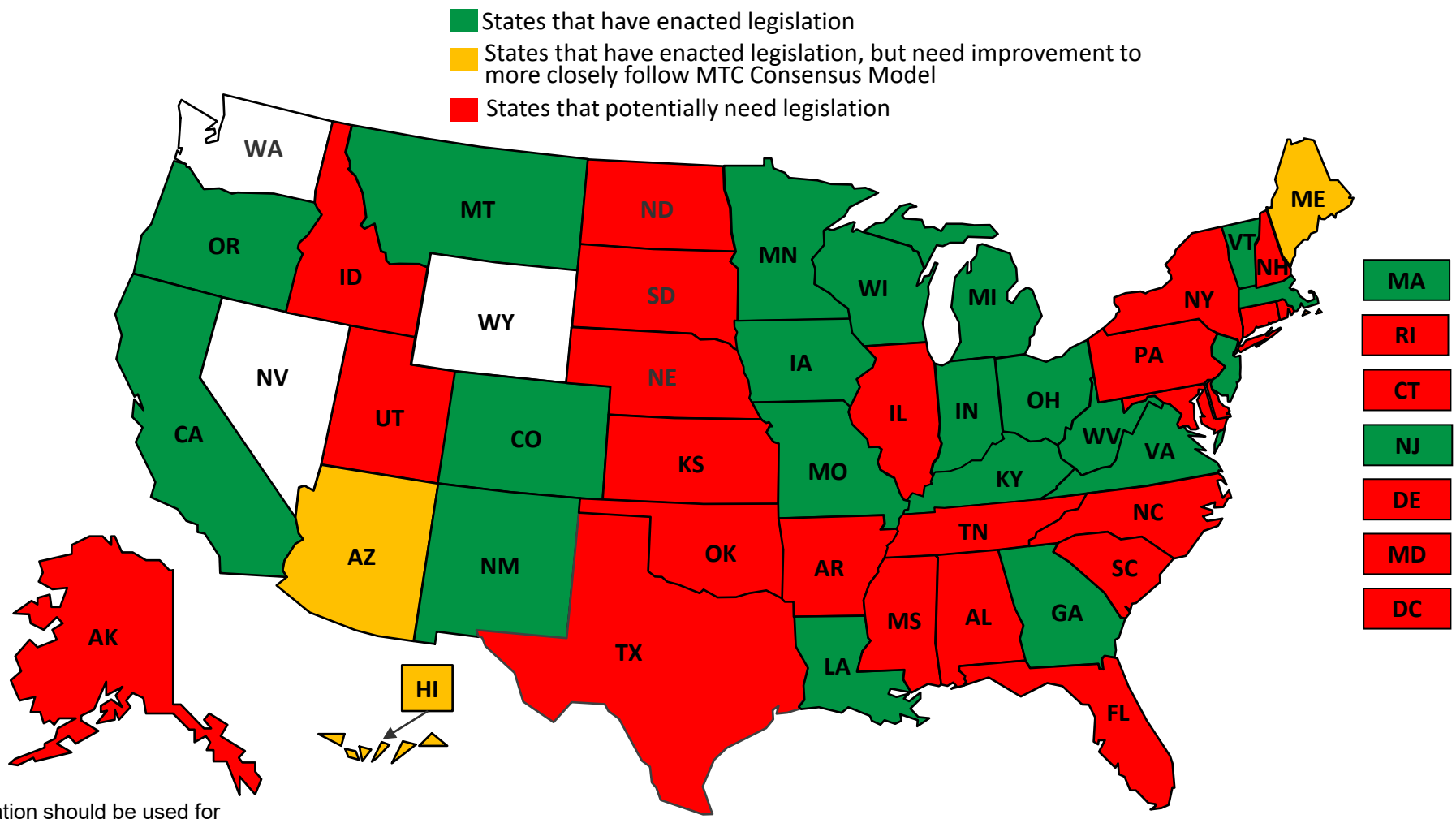


# MTC Consensus Model for Reporting of Federal Adjustments (RAR) and Federal Partnership Audit Adjustments



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