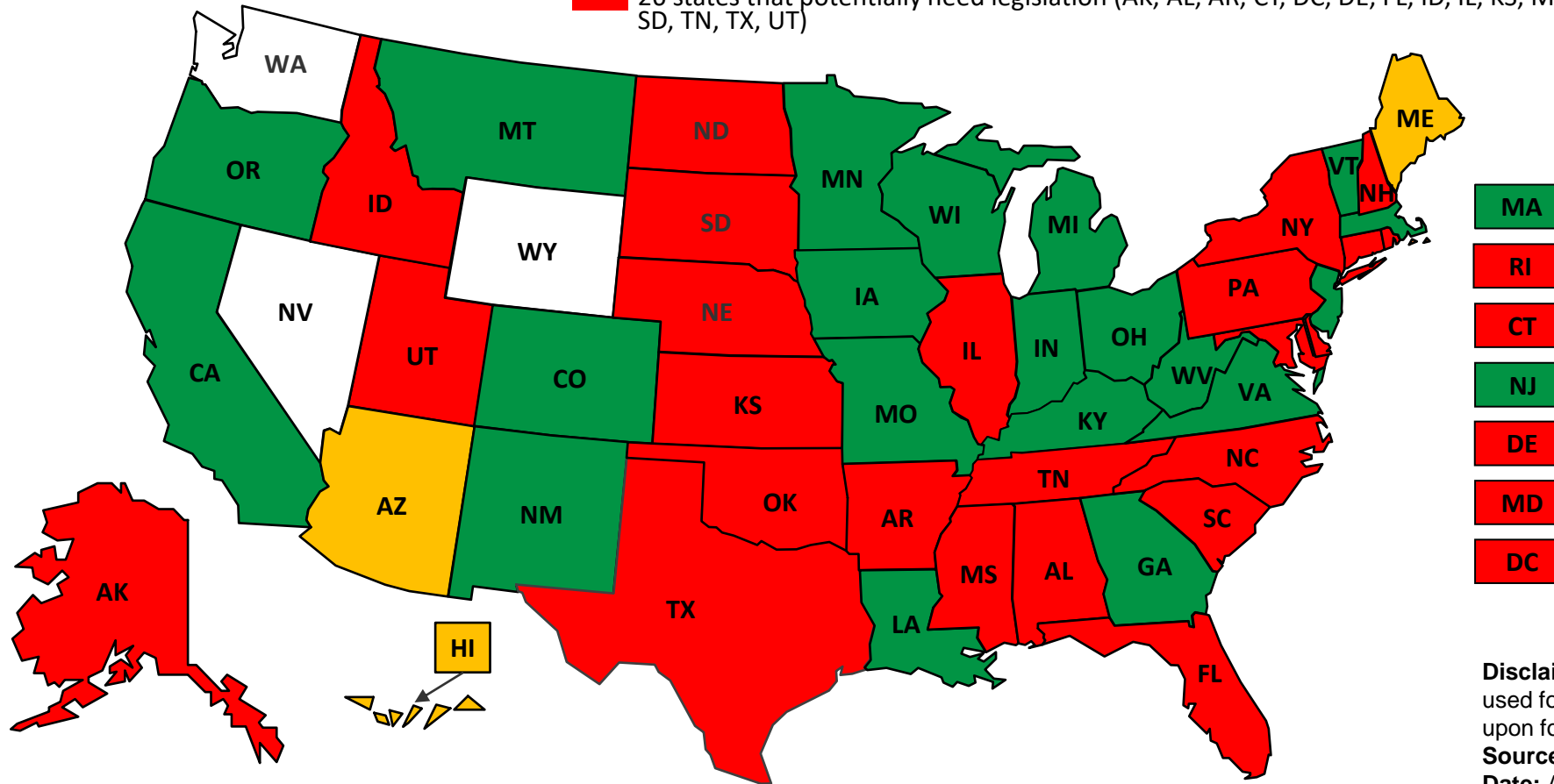


States that Enacted or Need to Enact [MTC Consensus Model](#) for Federal Audit Change Reporting and Partnership Audits

Green 20 states that have enacted legislation (CA, CO, GA, OH, IA, IN, KY, LA, MA, MI, MN, MO, MT, NJ, NM, OR, VA, VT, WI, WV)

Yellow 3 states that have enacted legislation, but need improvement to more closely follow MTC Consensus Model (AZ, HI, ME)

Red 26 states that potentially need legislation (AK, AL, AR, CT, DC, DE, FL, ID, IL, KS, MD, MS, NC, ND, NE, NH, NJ, NY, OK, PA, RI, SC, SD, TN, TX, UT)



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

Source: Council On State Taxation

Date: August 8, 2023