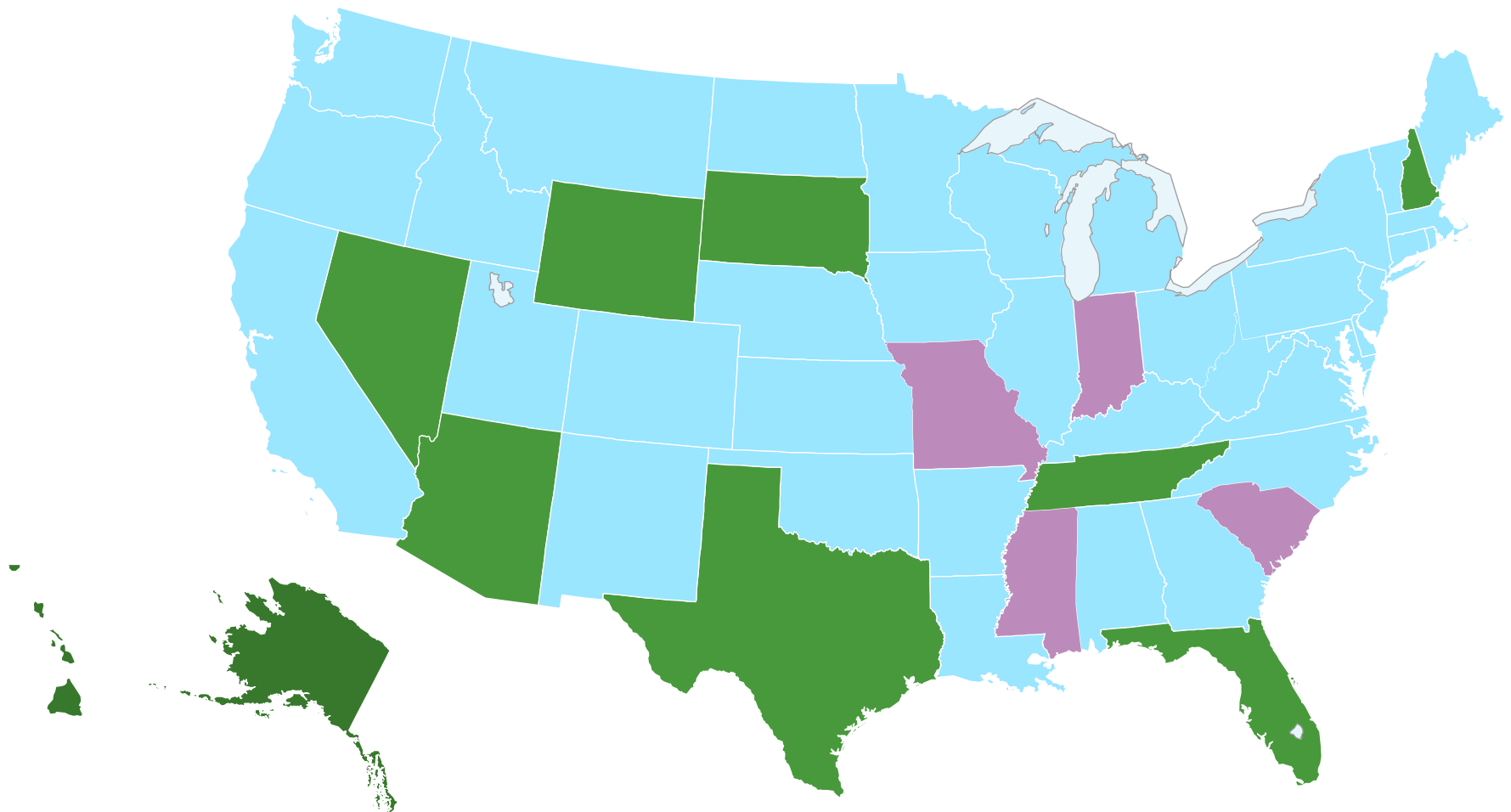


Composite Return and Withholding Status- 2014



States with no composite return requirements



States with composite return and withholding statutes or rules that address PTPs



States with composite return requirements that do not address PTPs