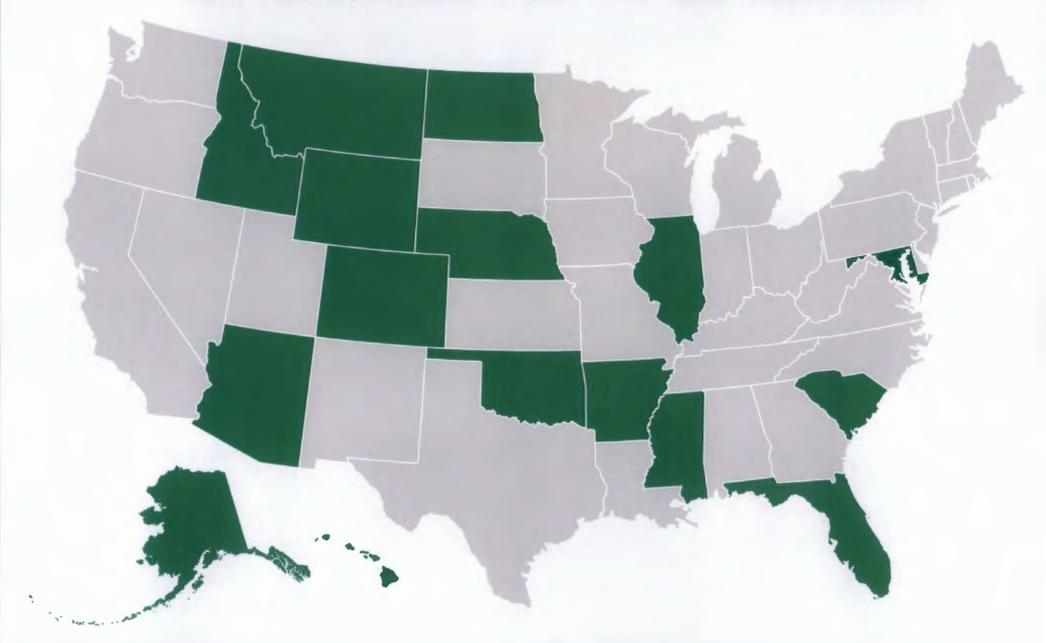
STATES WHERE DOR HAVE DETERMINED P2P TO BE TAXABLE



STATES WHERE PEER TO PEER COMPETITORS ARE COLLECTING TAX

