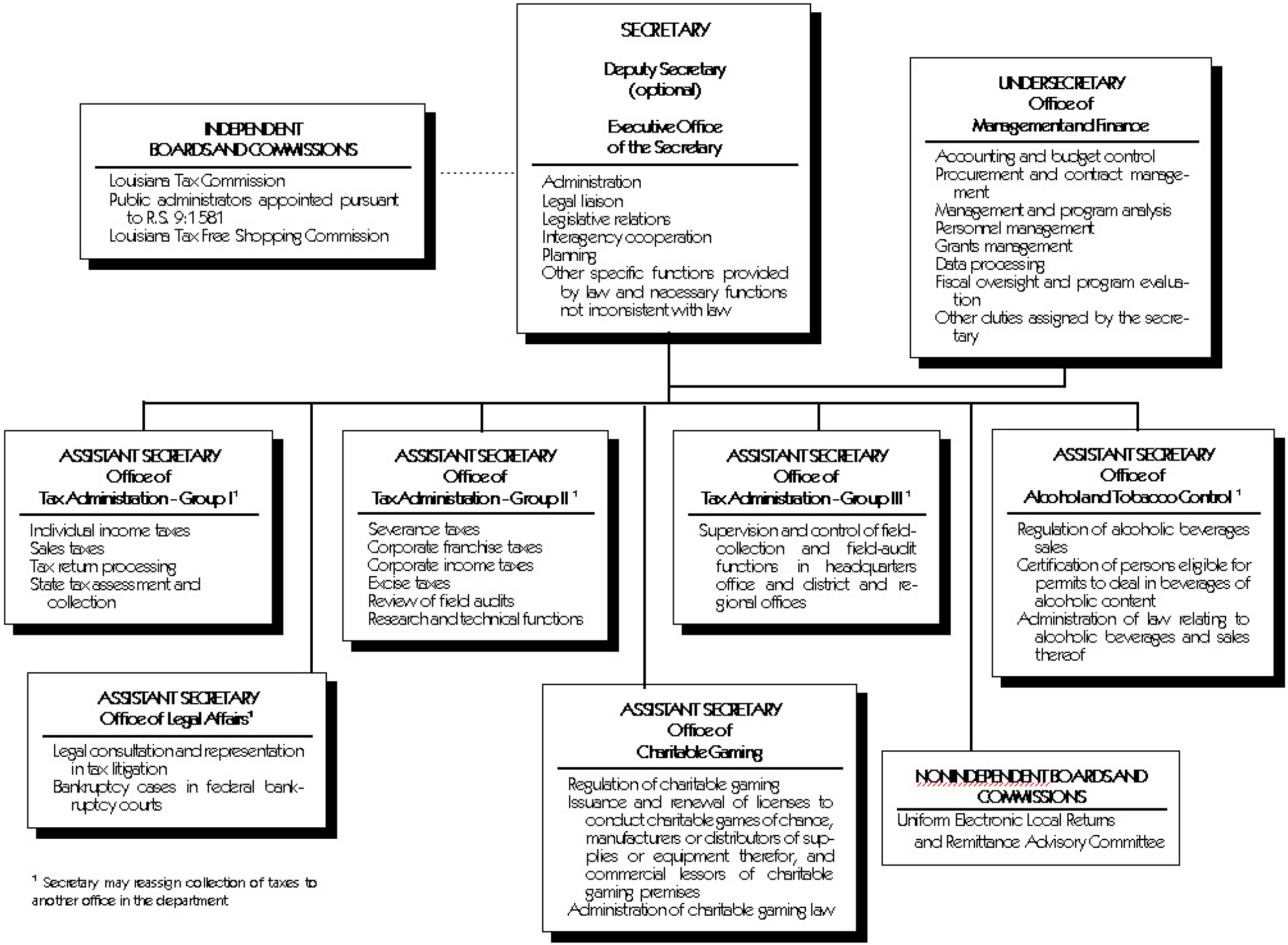DEPARTMENT OF REVENUE