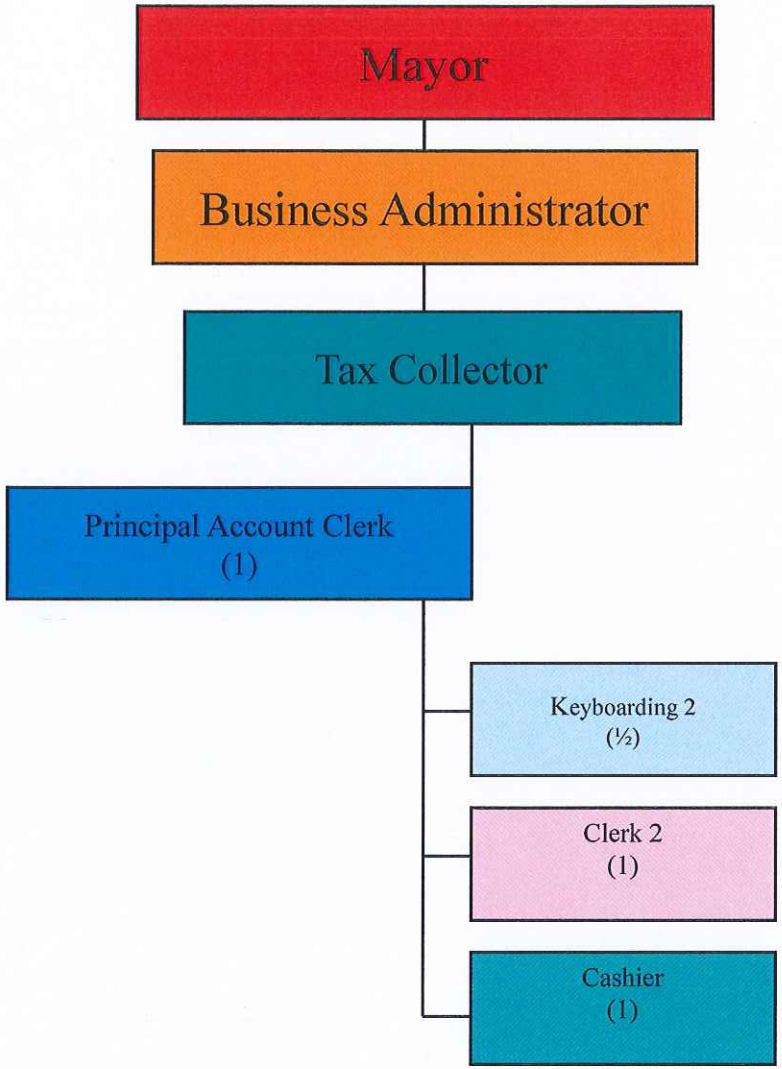Division of Revenue