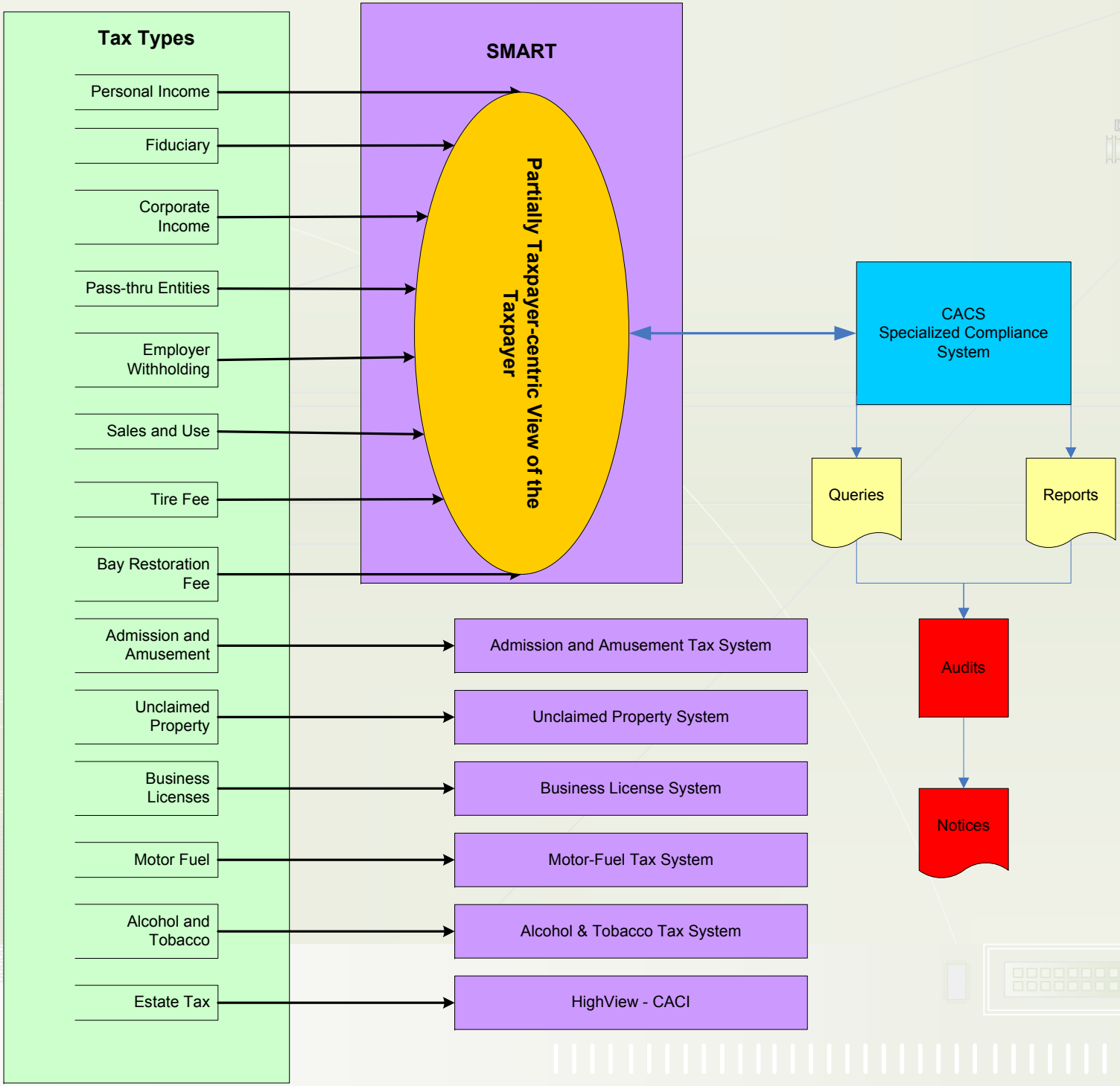Tax System – Current State