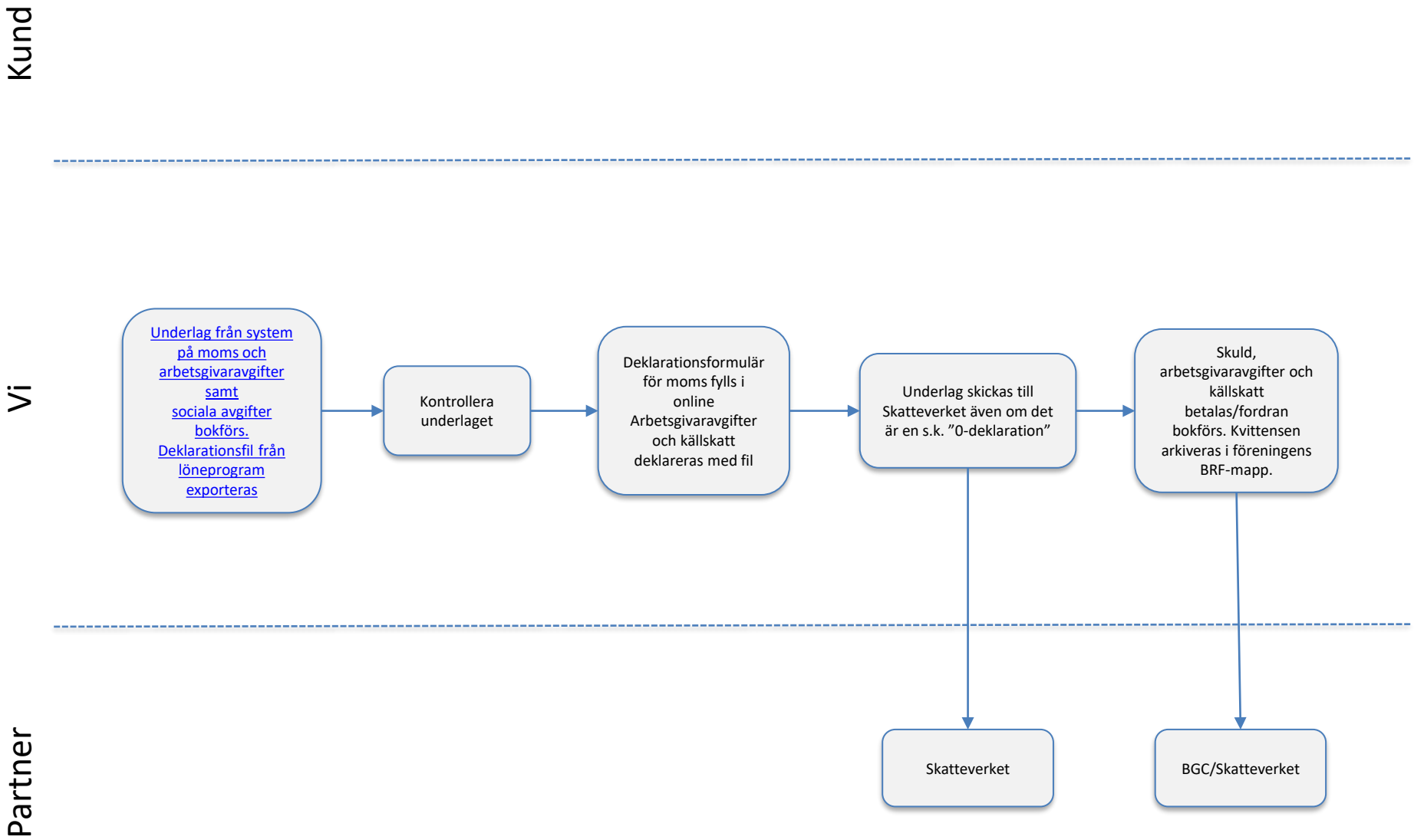Skattedeklaration