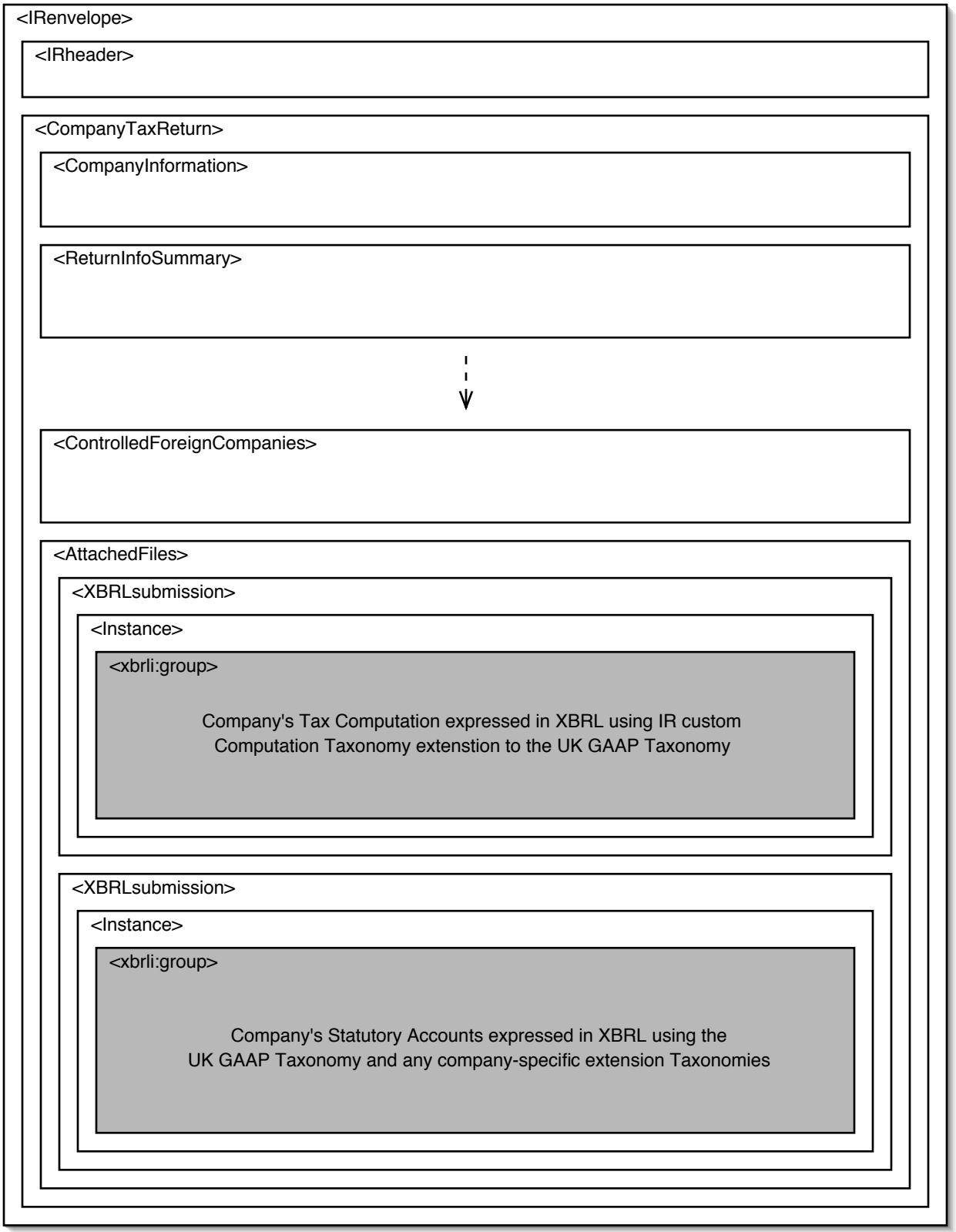Inland Revenue Corporate Tax Return structure