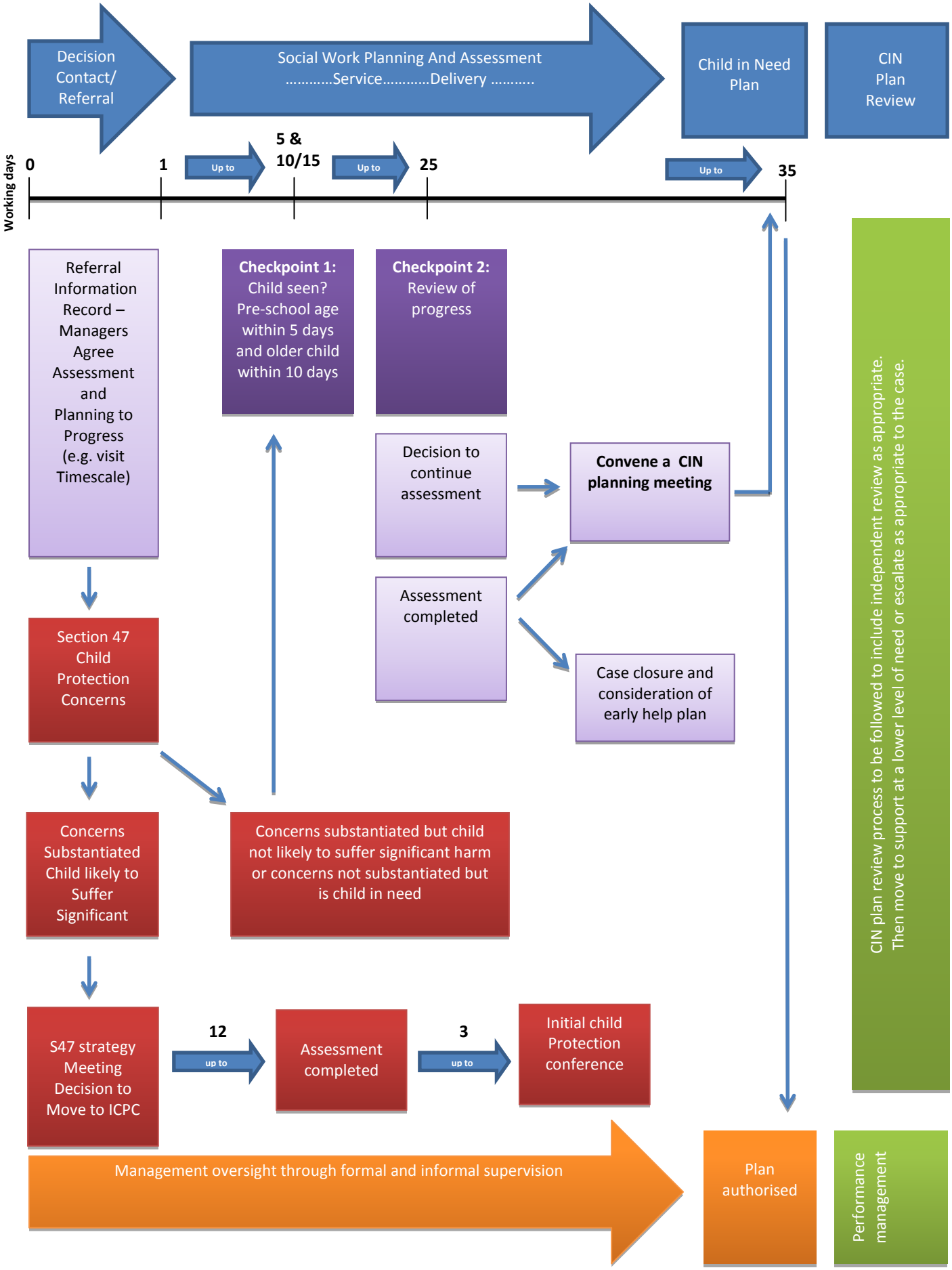STATUTORY ASSESSMENT FLOWCHART