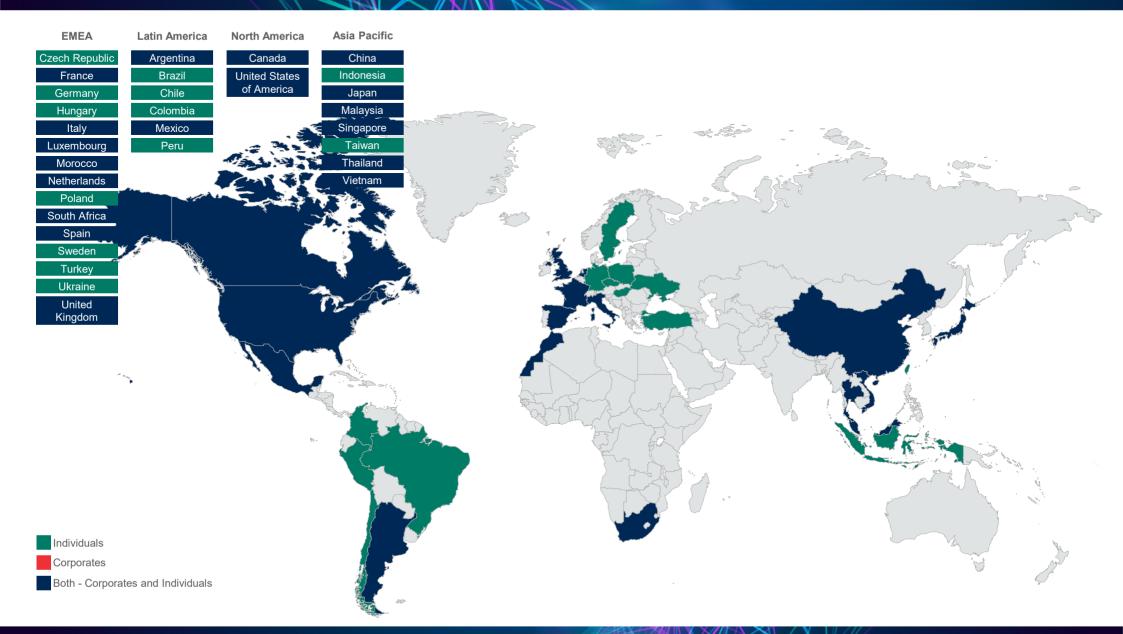
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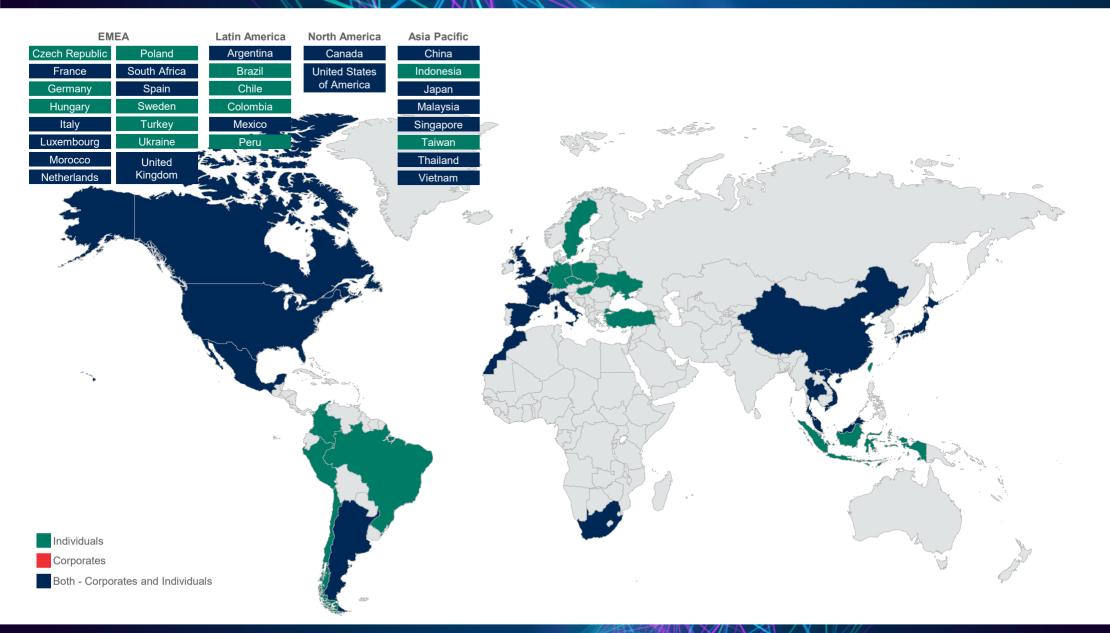
Who can be prosecuted for tax offenses?



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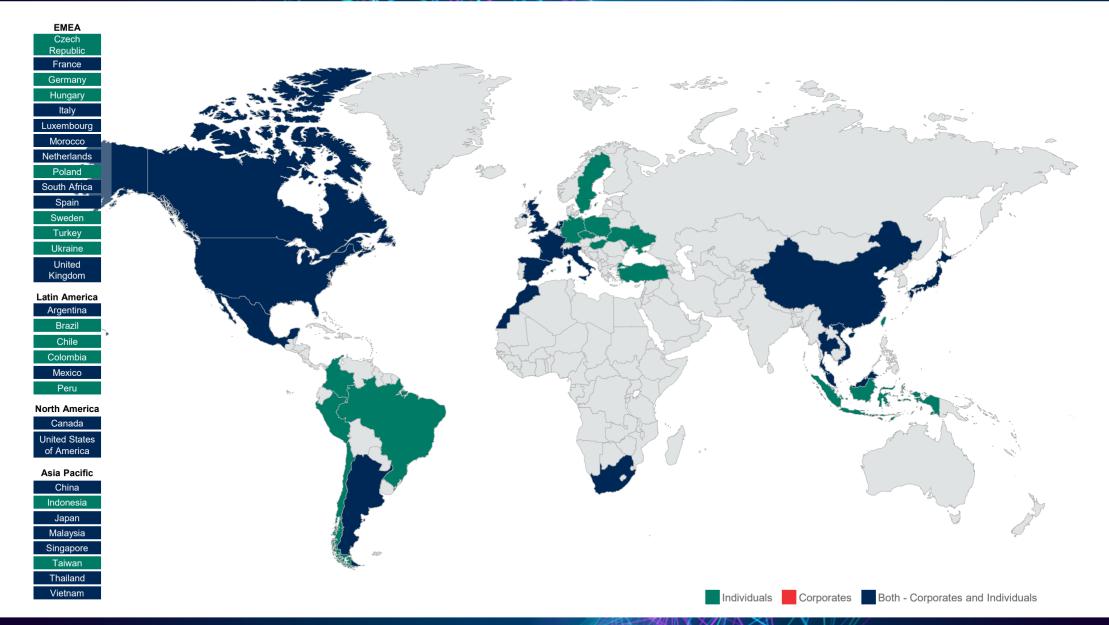
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