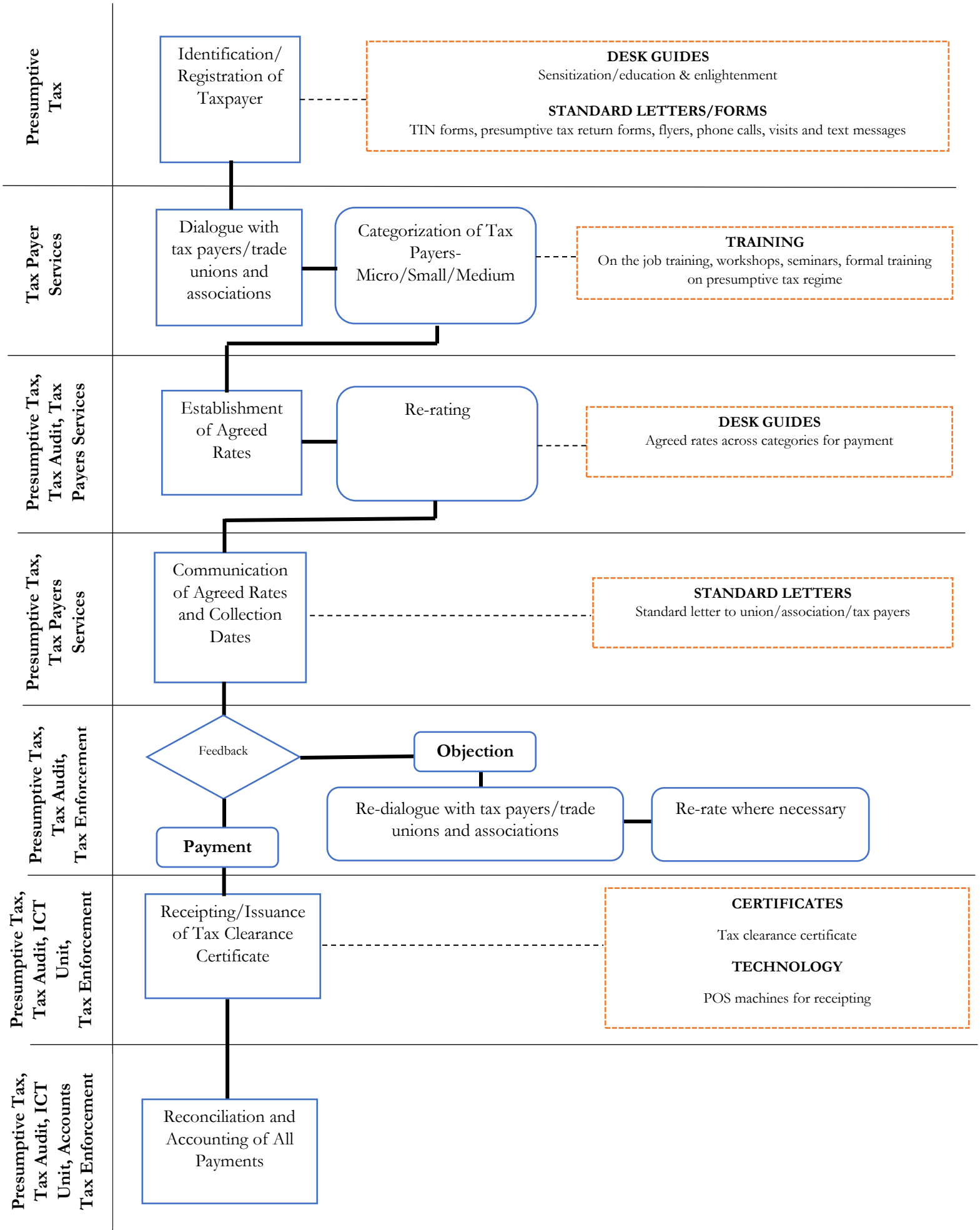PROCESS MAP FOR SIRS PRESUMPTIVE TAX ADMINISTRATION AND ENFORCEMENT