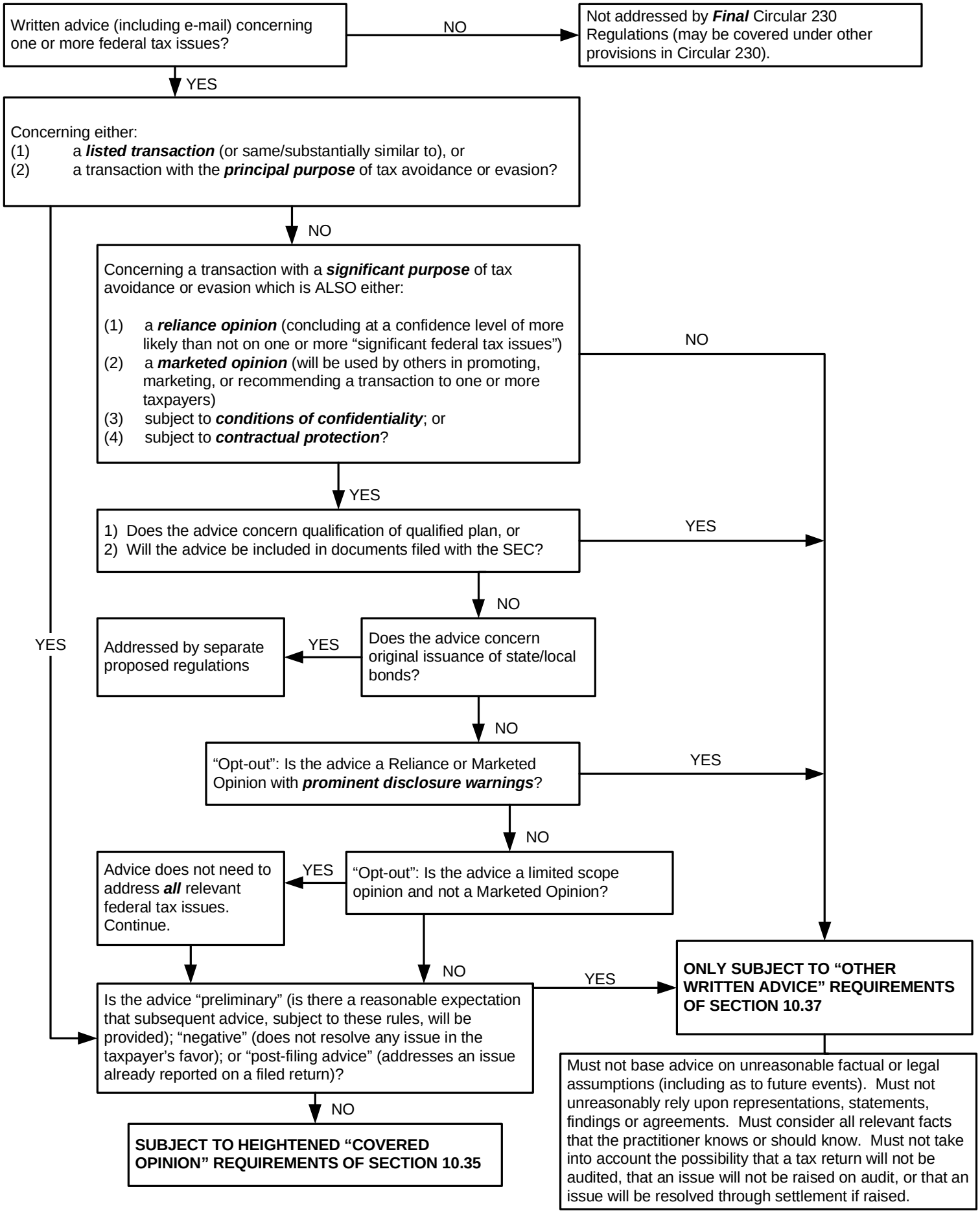# Circular 230 Written Advice Flowchart