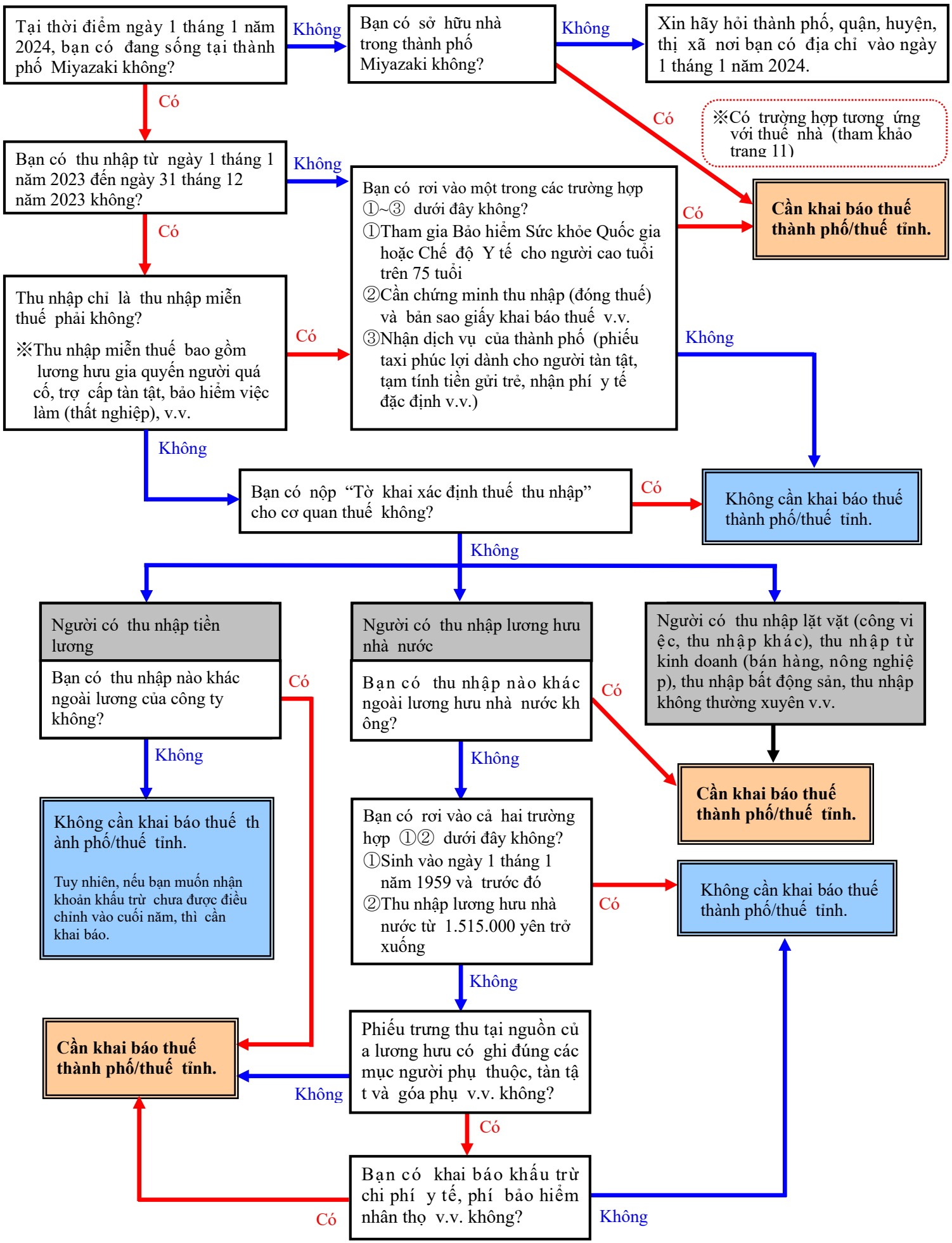<Những ai cần khai báo thuế?>