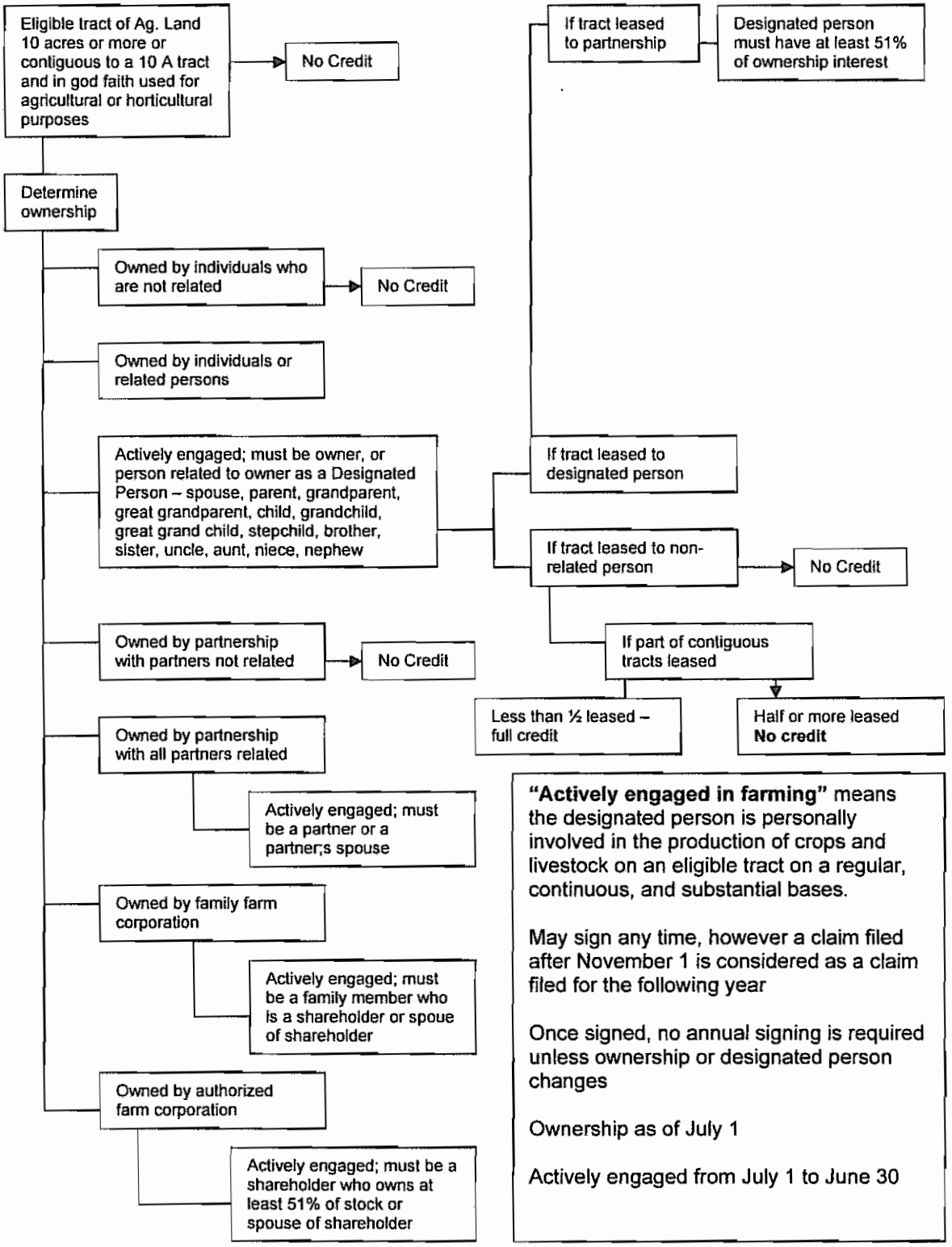FAMILY FARM TAX CREDIT