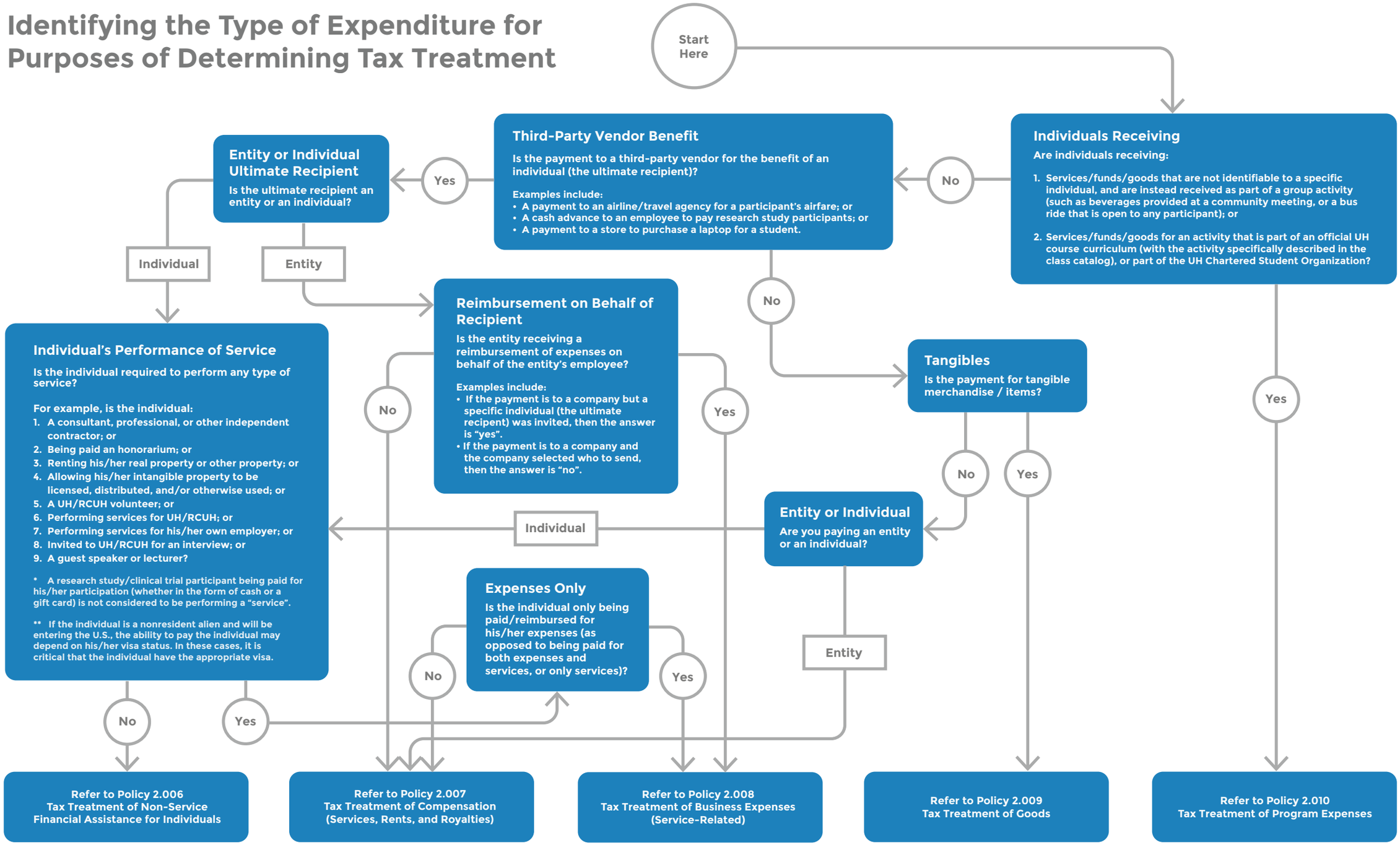Identifying the Type of Expenditure for Purposes of Determining Tax Treatment