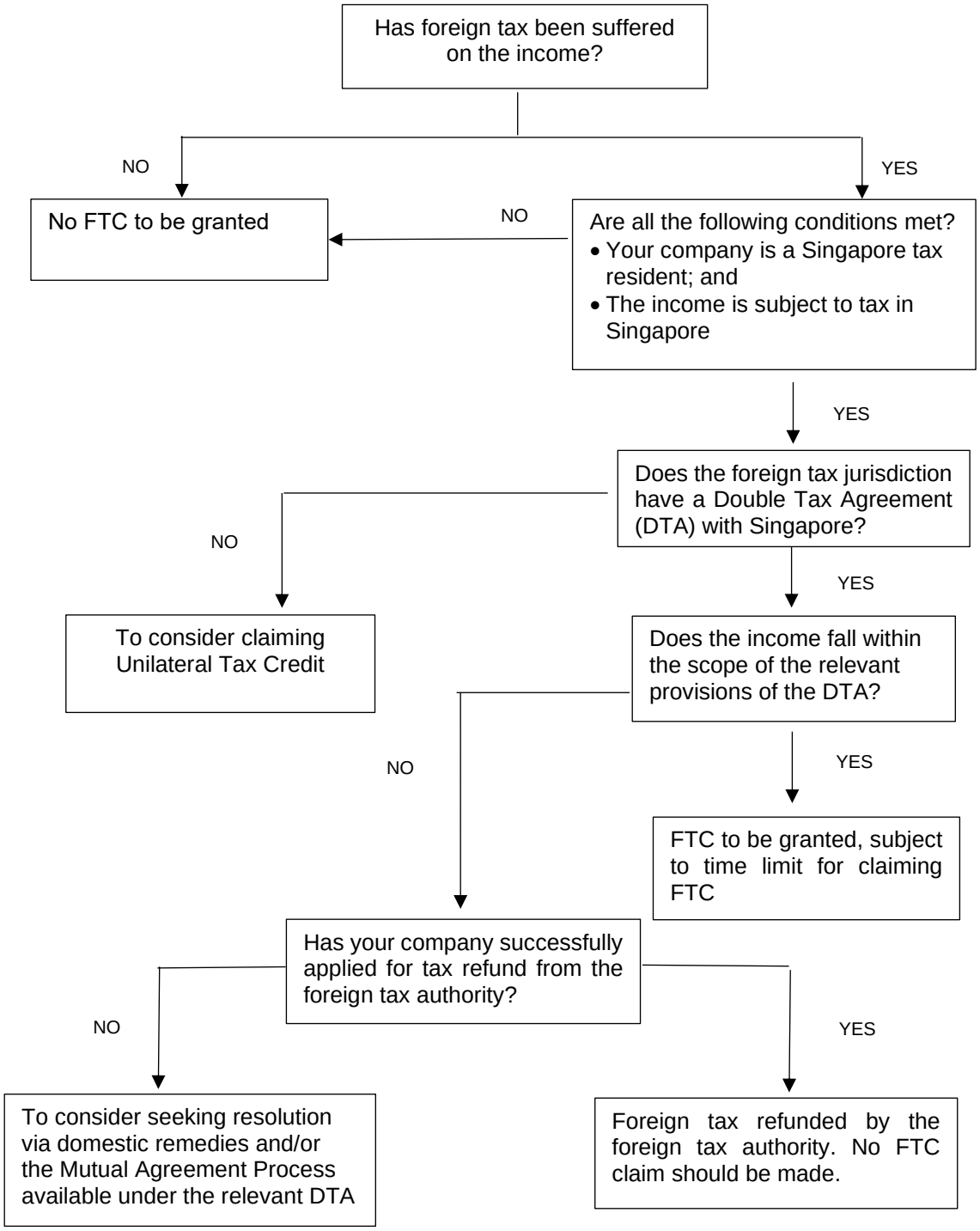Flowchart on making Foreign Tax Credit (FTC) claim