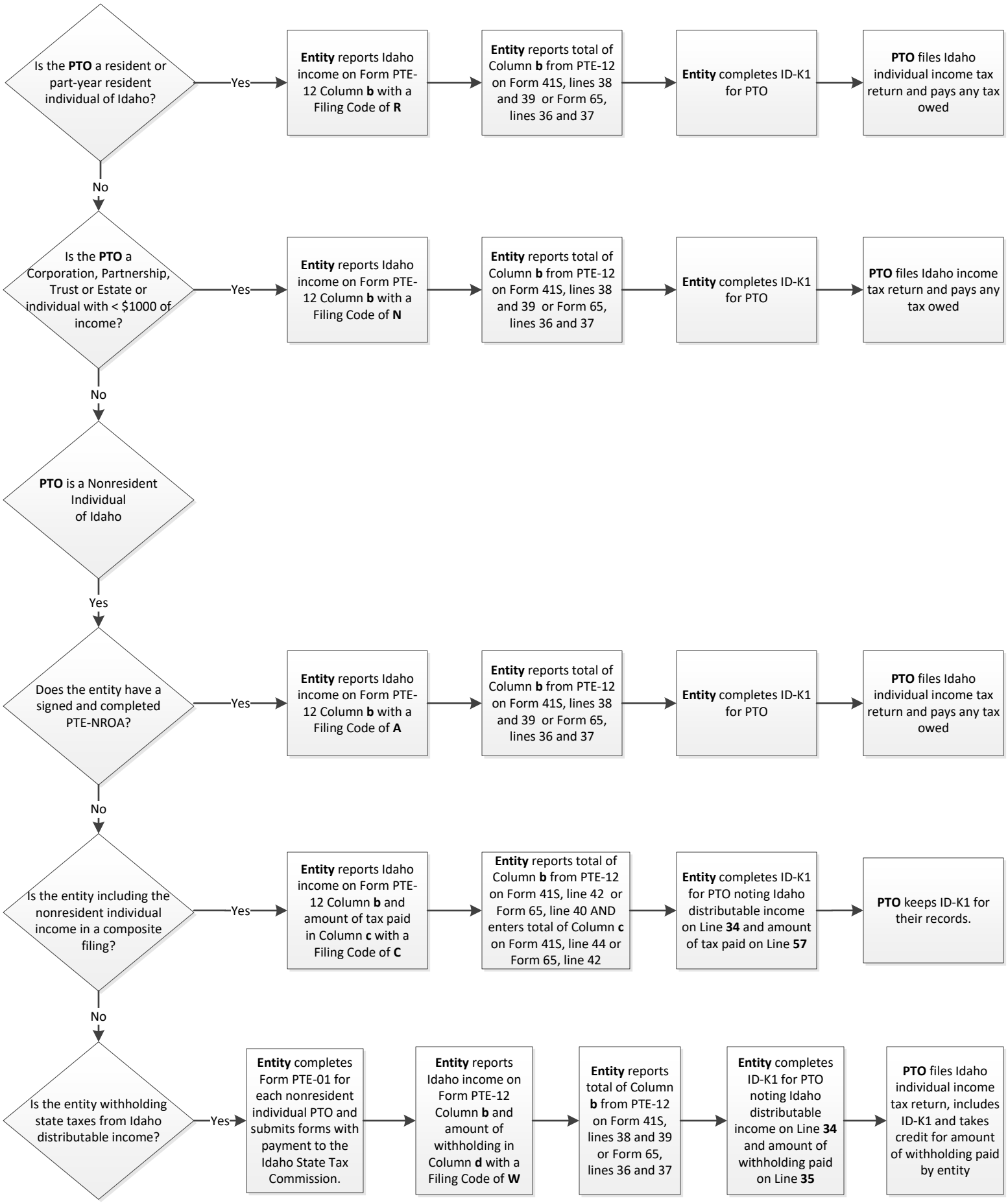The following flowchart will help determine the reporting requirements of a Pass-through Entity (PTE) and its Pass-through Owners (PTO)