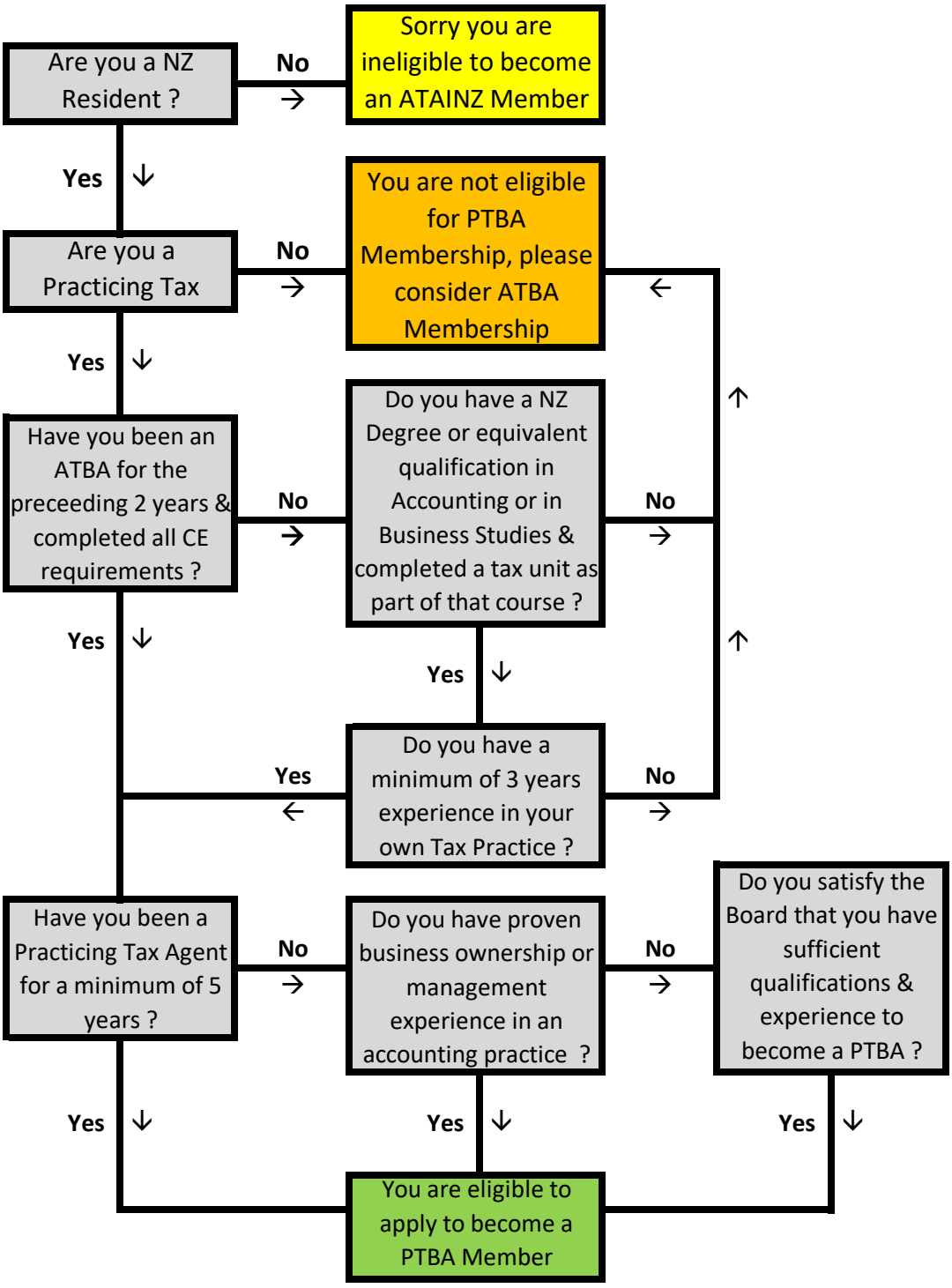Professional Tax & Business Advisor (PTBA) Membership Flowchart