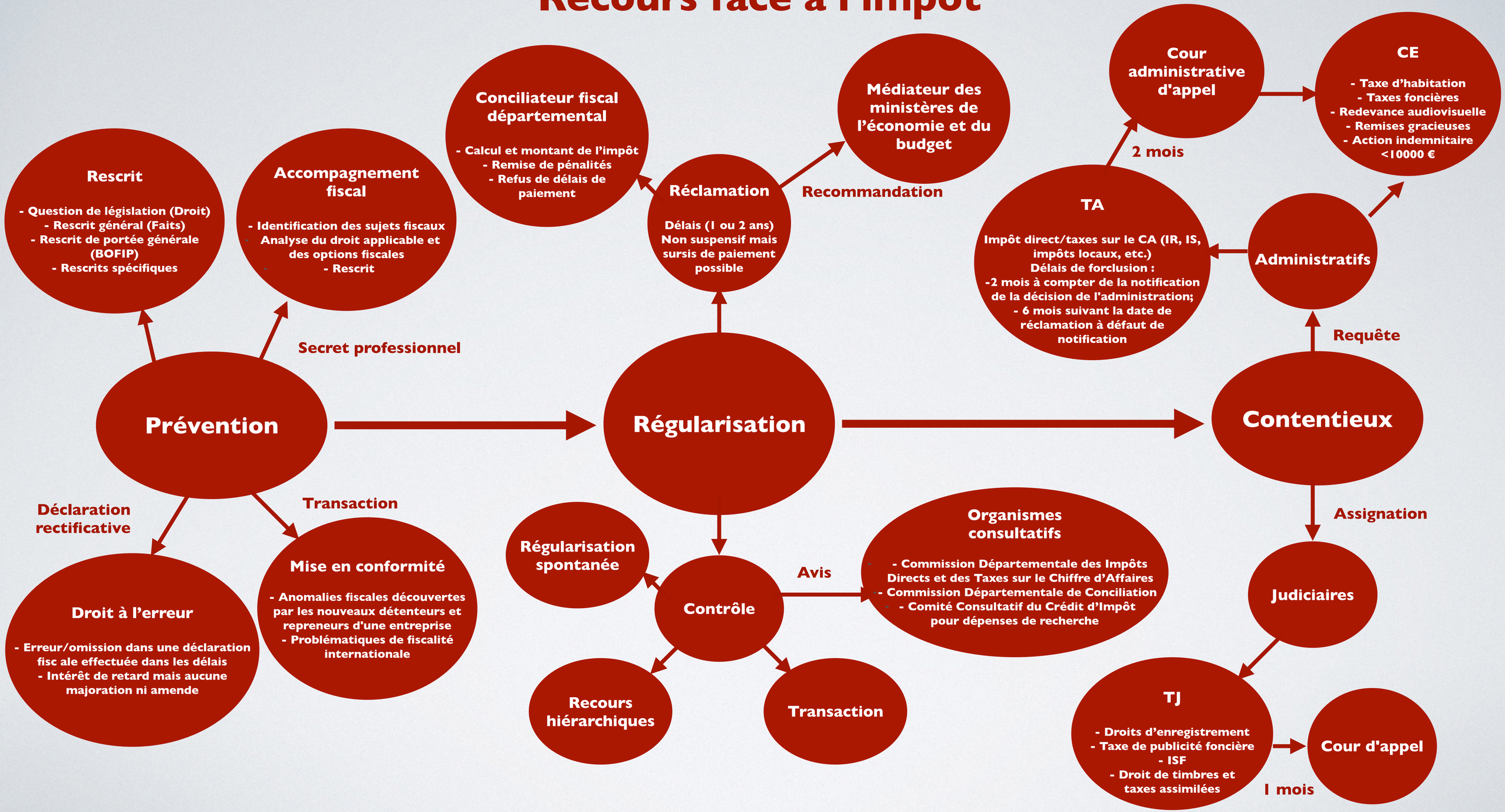Recours face à l'impôt