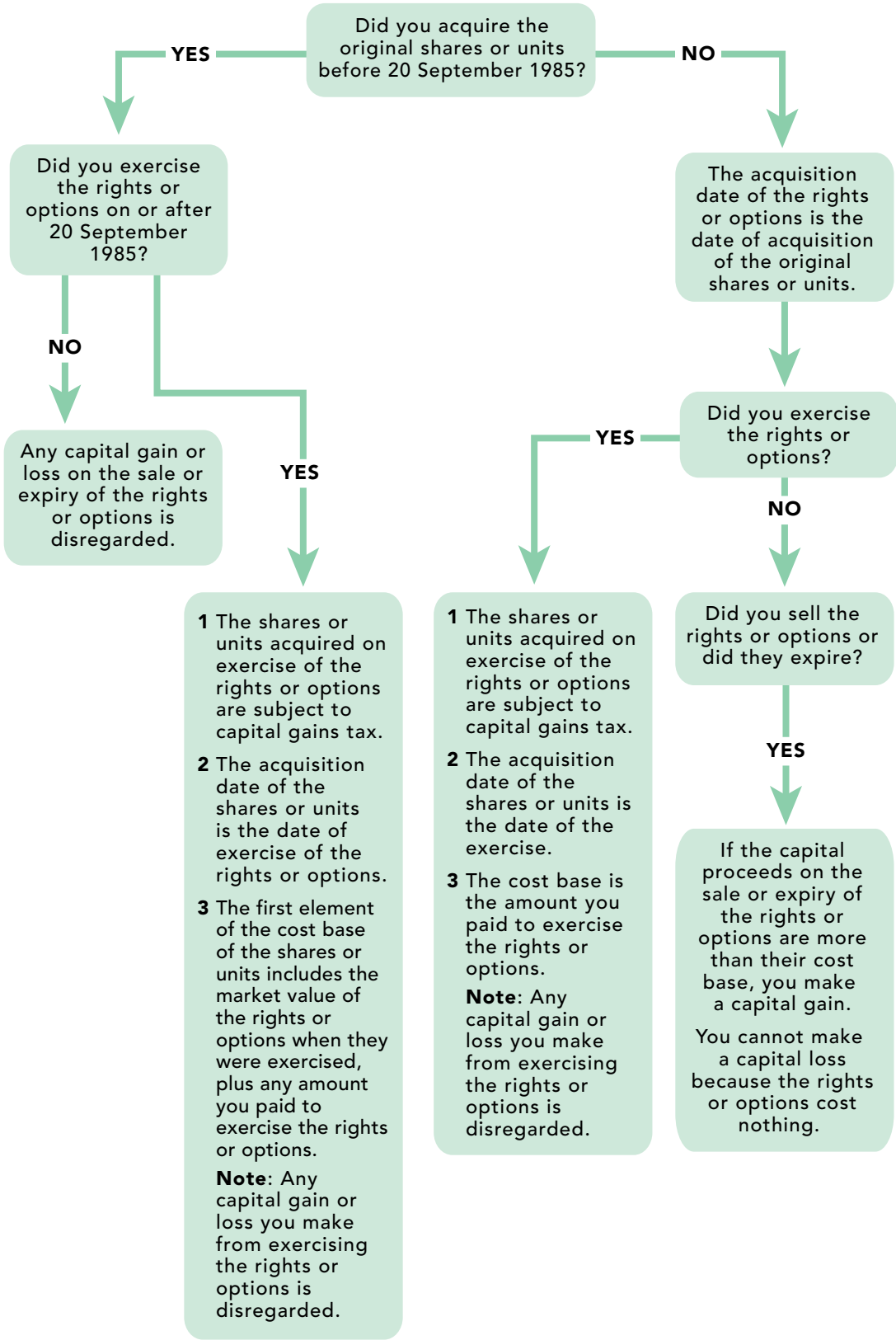Flowchart 3 Treatment of rights or options to acquire shares or units issued directly to you from a company or trust for no payment