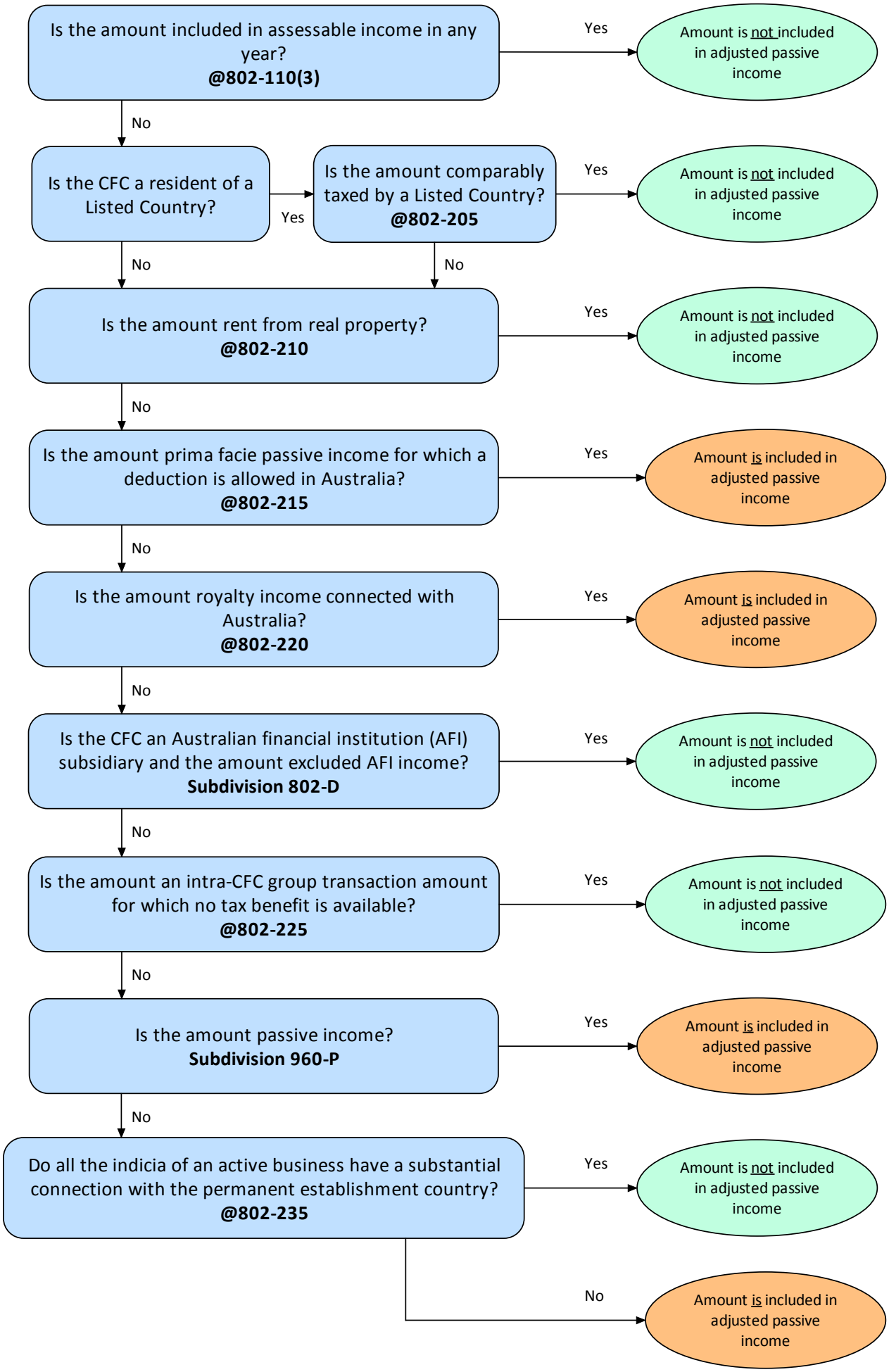When prima facie passive income is included in adjusted passive income