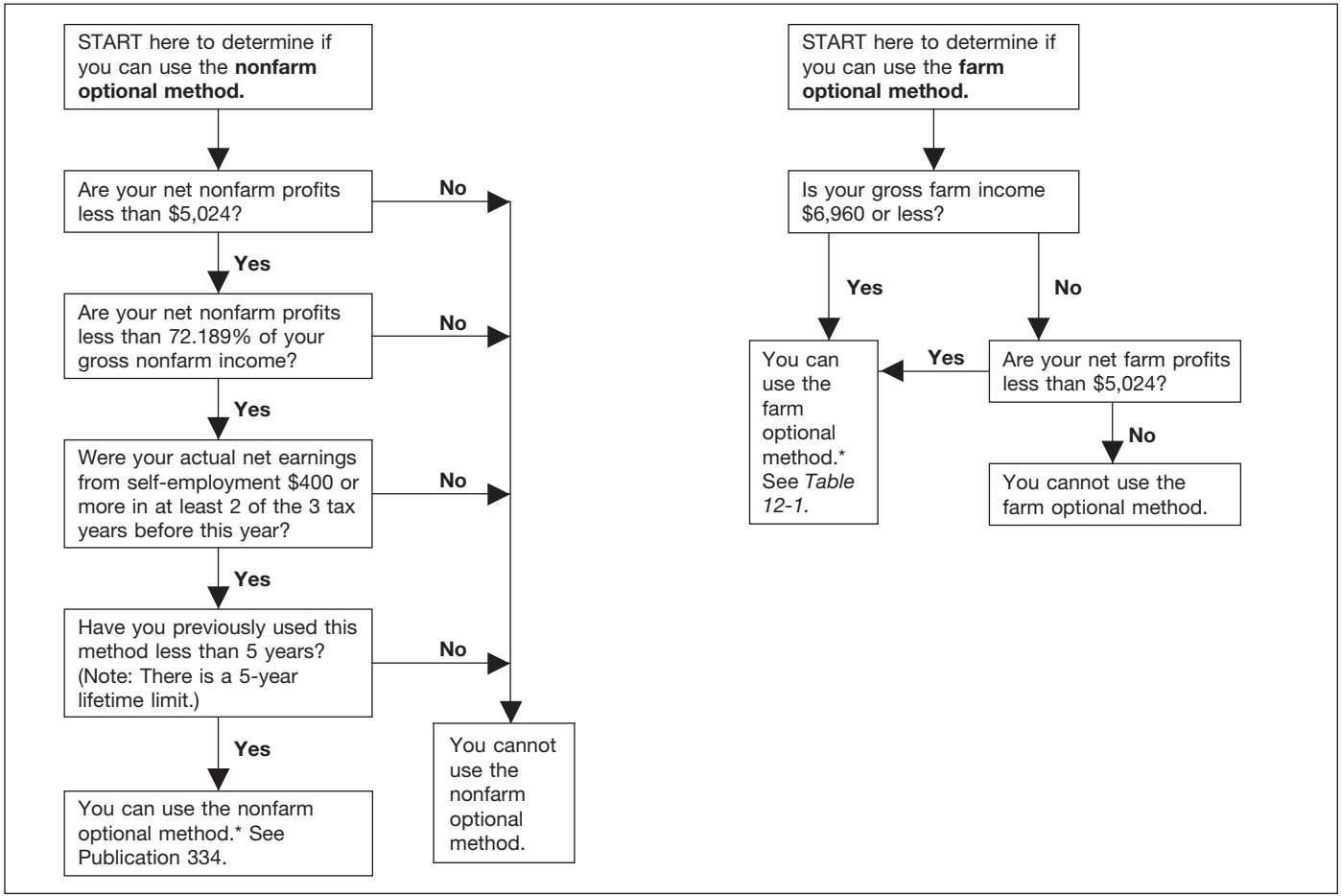
Figure 12-1. **Can I Use the Optional Methods?**



*If you use both optional methods, see *Using Both Optional Methods,* later, for limits on the amount to report.