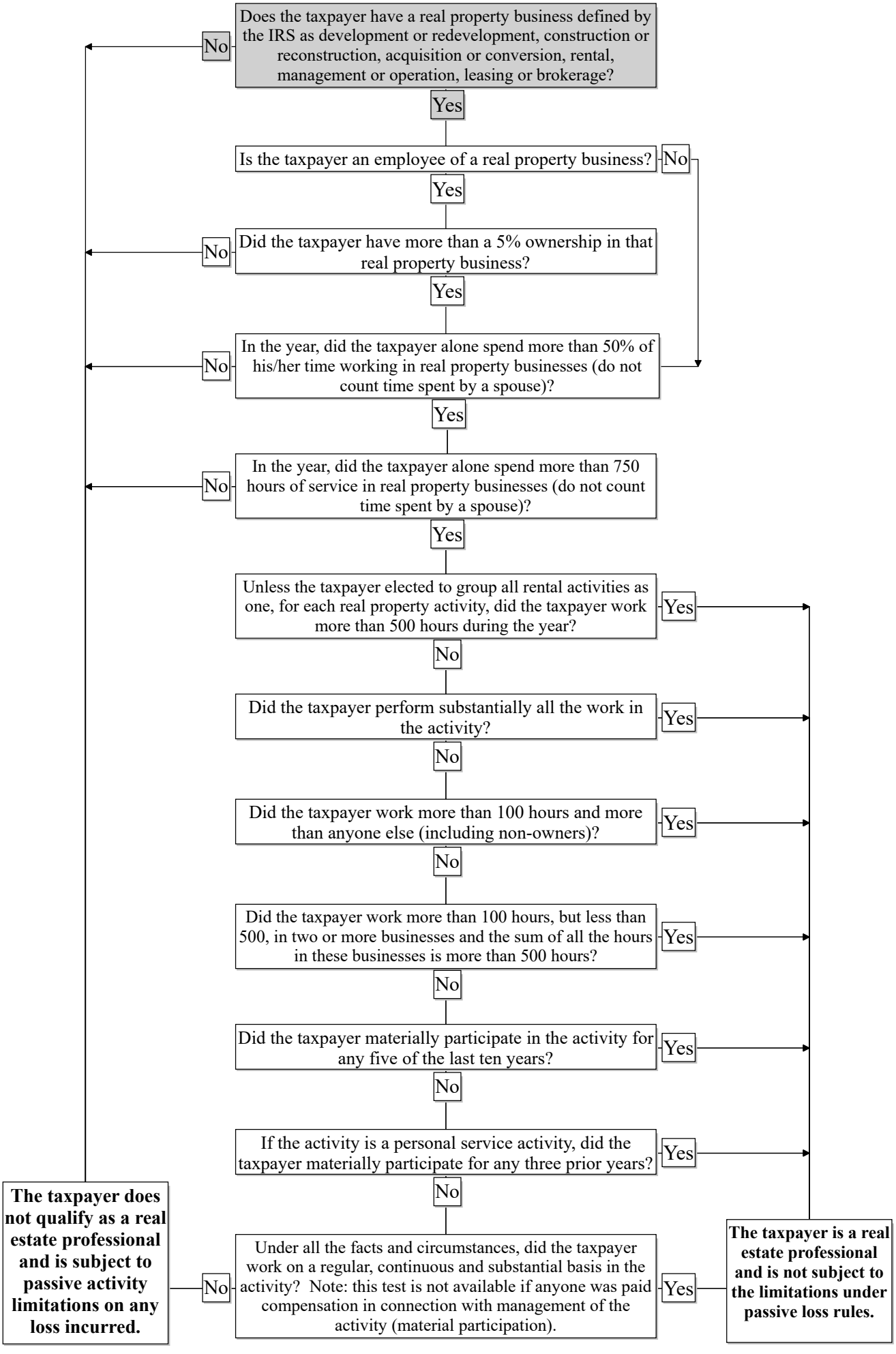Real Estate Professional: does the taxpayer qualify?