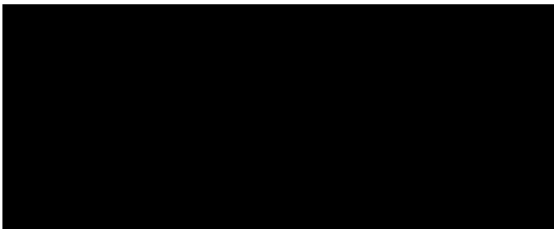
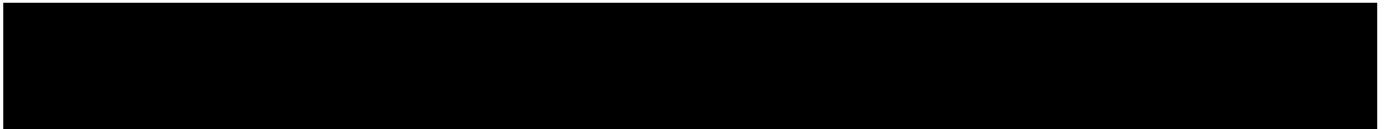


Memorandum

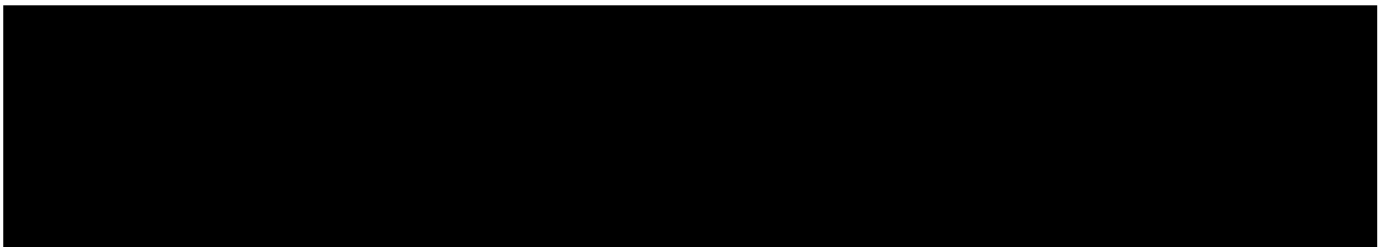
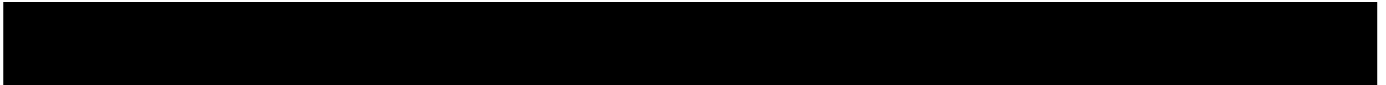
Legal Overview

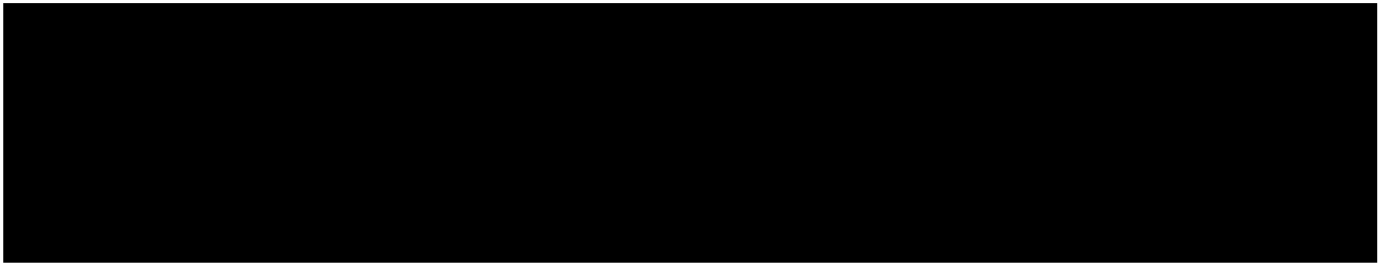
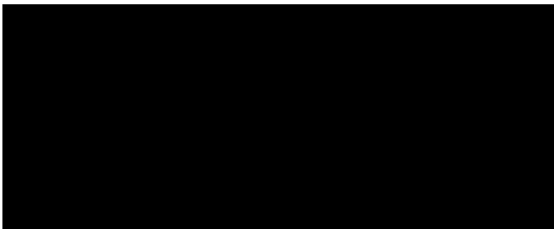


Taxpayer Actions to Manage PFE Risks



Steps to Mitigate PFE-Designation Risks





Steps to Mitigate Risks from the Material Assistance Rules

