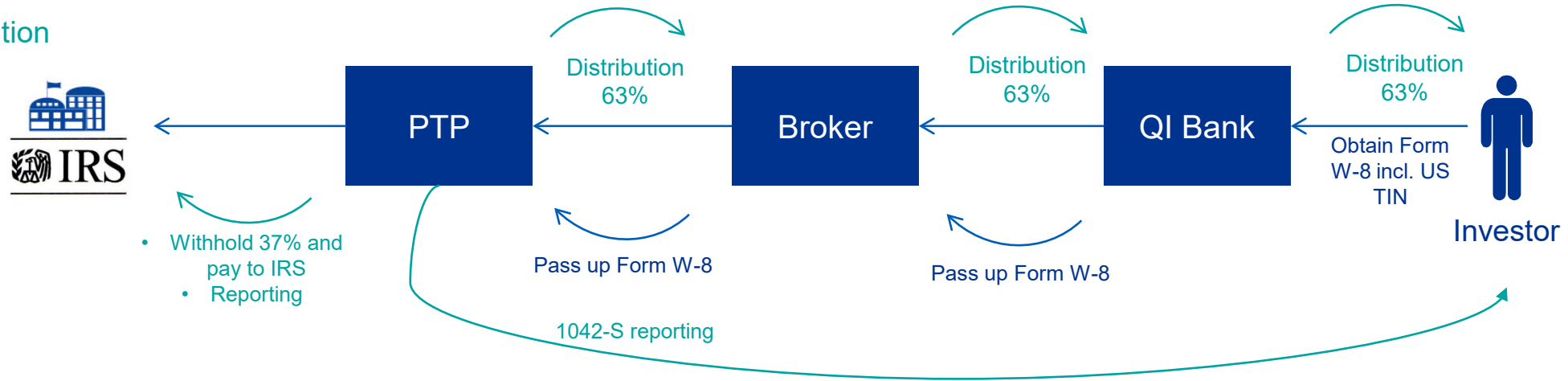


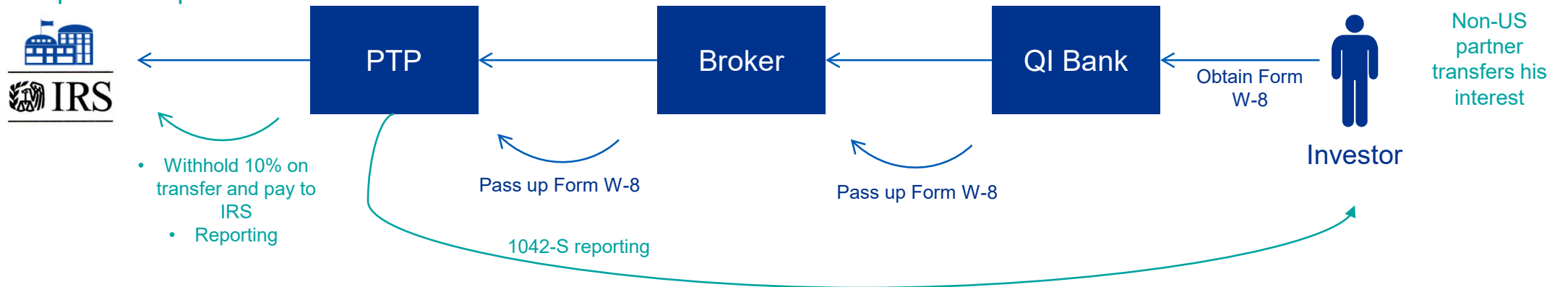
# The impact of section 1446(a) and (f) for QI banks

## If the QI becomes a “disclosing QI”

### 1 Distribution



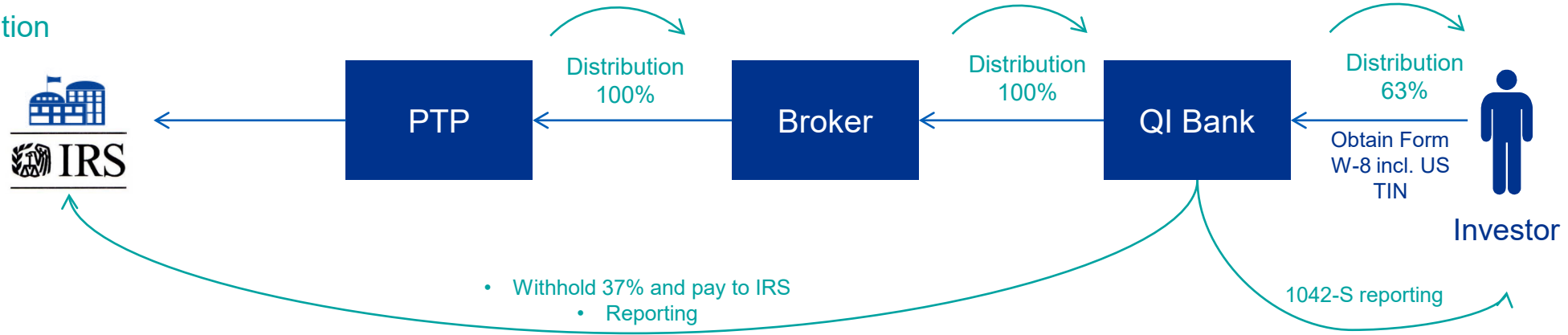
### 2 Transfer of partnership interest



# The impact of section 1446(a) and (f) for QI banks

## If the QI assumes primary withholding responsibility

### 1 Distribution



### 2 Transfer of partnership interest

