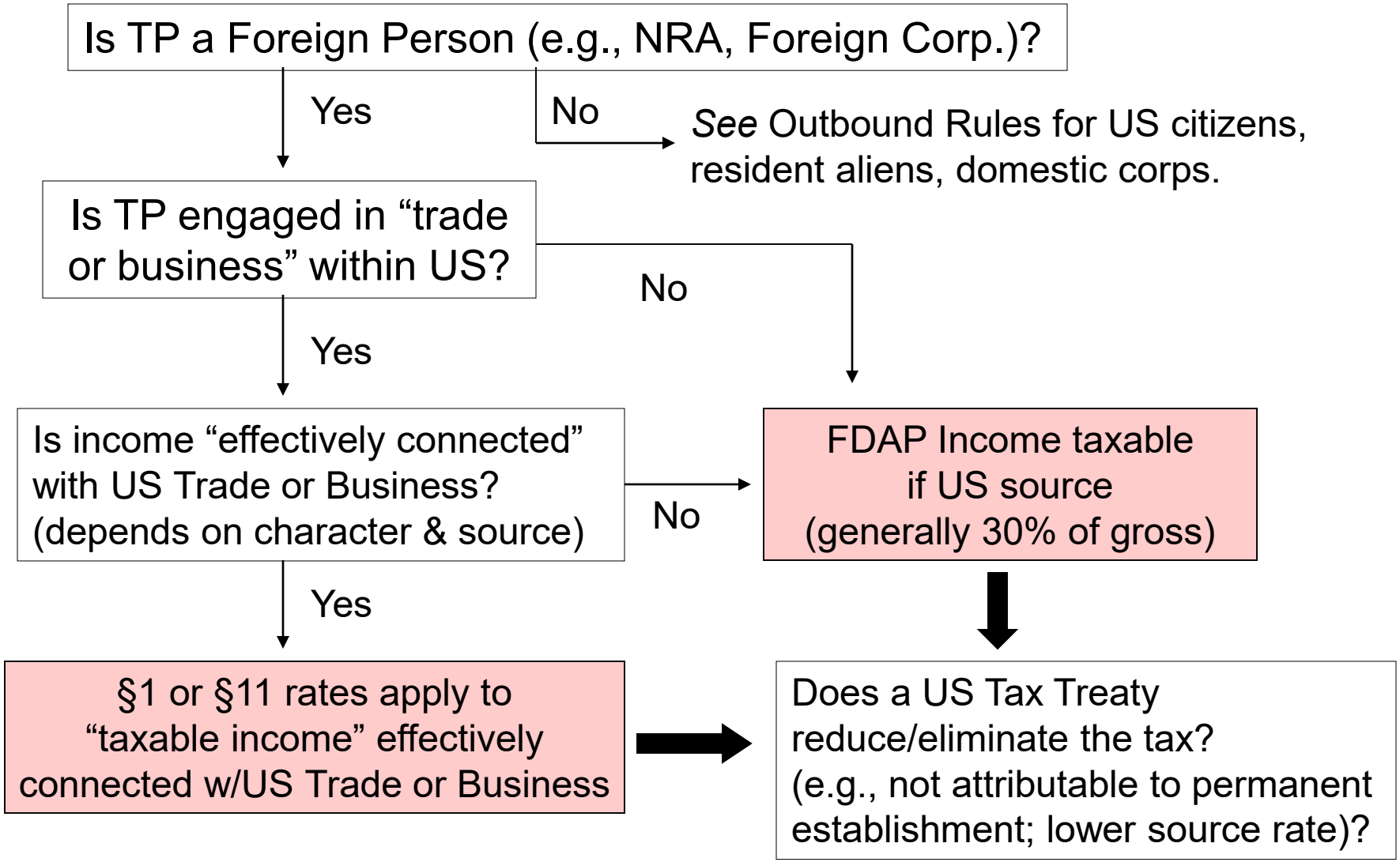U.S. TAXATION OF FOREIGN PERSONS
(General Overview of Inbound Rules)