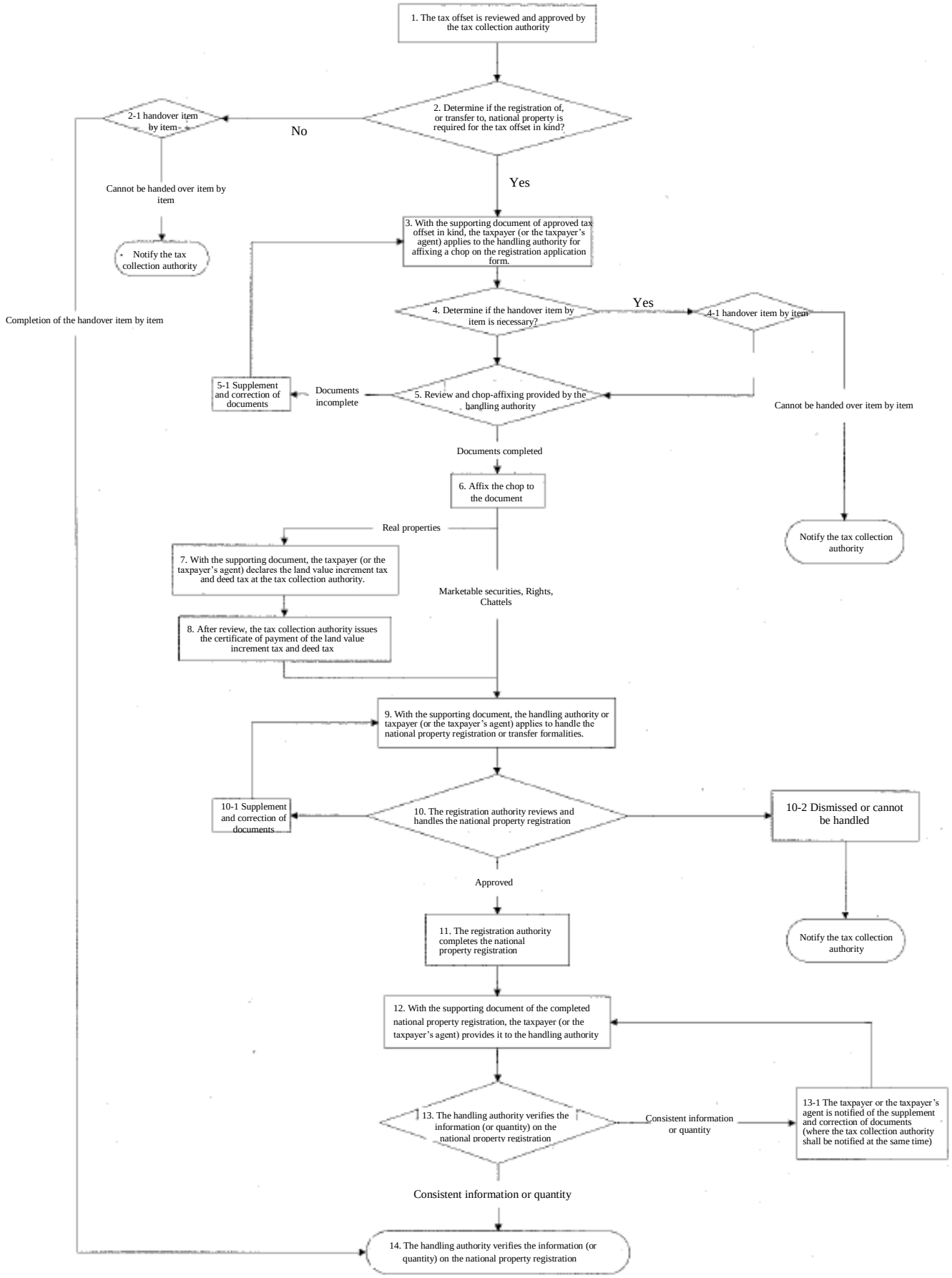The operating procedure for taking over a tax offset in kind