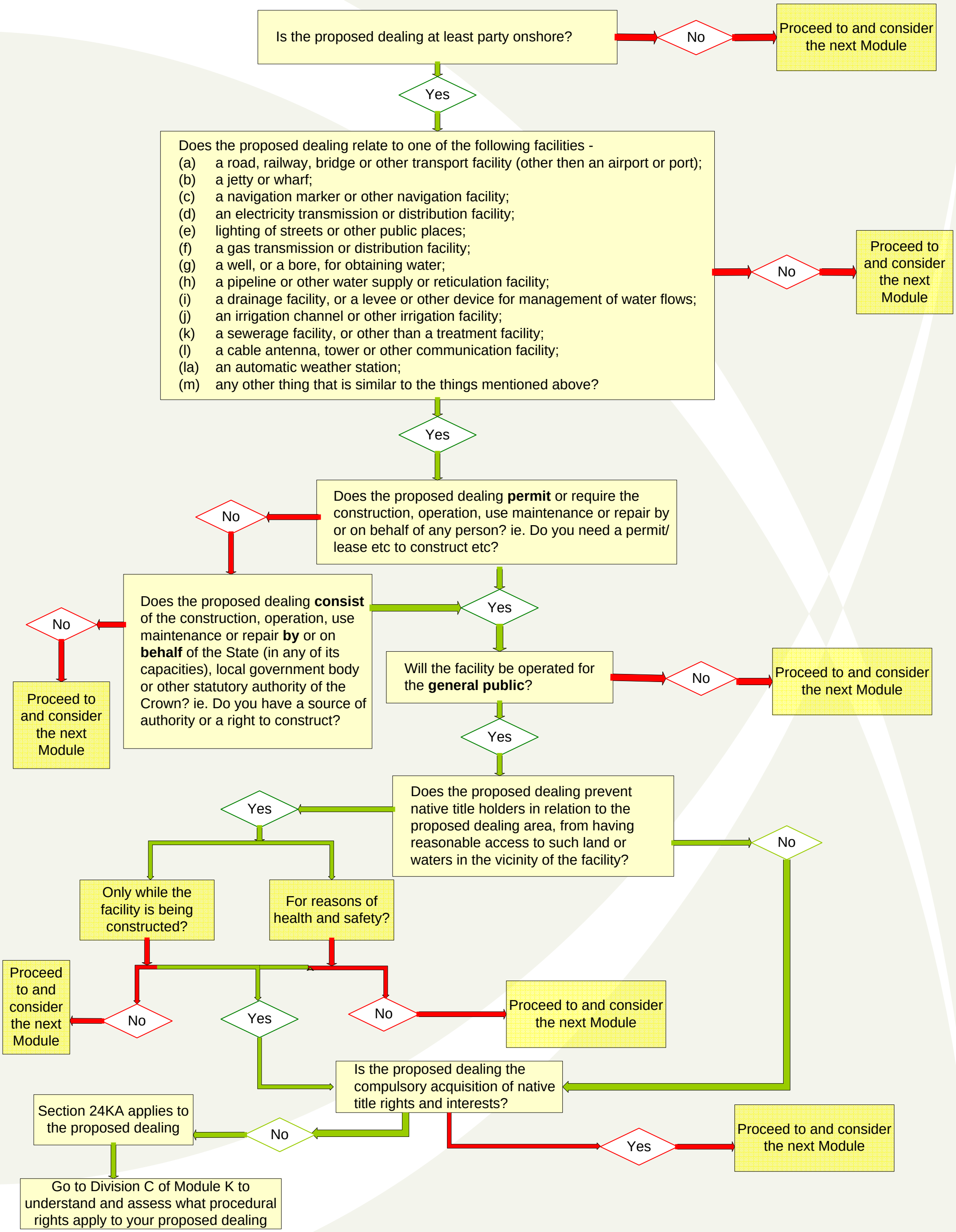Section 24KA Requirements