$$\sigma = \forall x. (P(x) \lor Q(x)) \Rightarrow (\forall x. P(x) \lor \forall x. Q(x))$$

$$= \forall x. (P(x) \lor Q(x)) \lor (\forall x. P(x) \lor \forall x. Q(x))$$

$$= \forall x. (P(x) \lor Q(x)) \land \neg (\forall x. P(x)) \lor \forall x. Q(x))$$

$$= \forall x. (P(x) \lor Q(x)) \land (\neg \forall x. P(x)) \land \neg \forall x. Q(x))$$

$$= \forall x. (P(x) \lor Q(x)) \land (\neg \forall x. P(x)) \land \neg \forall x. Q(x))$$

$$= \forall x. (P(x) \lor Q(x)) \land (\neg P(x)) \land \neg P(x) \land \neg Q(x)$$

$$= \forall x. (P(x) \lor Q(x)) \land \neg P(F(x)) \land \neg Q(x)$$

$$= \forall x. (P(x) \lor Q(x)) \land \neg P(F(x)) \land \neg Q(x)$$

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