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

$$\tau = \tau(\tau \lor (P(x) \lor \alpha(x)) \lor (\forall x. P(x) \lor \forall x. \alpha(x)))$$

$$= \forall x. (P(x) \lor \alpha(x)) \lor (\tau \lor (P(x)) \lor \forall x. \alpha(x))$$

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