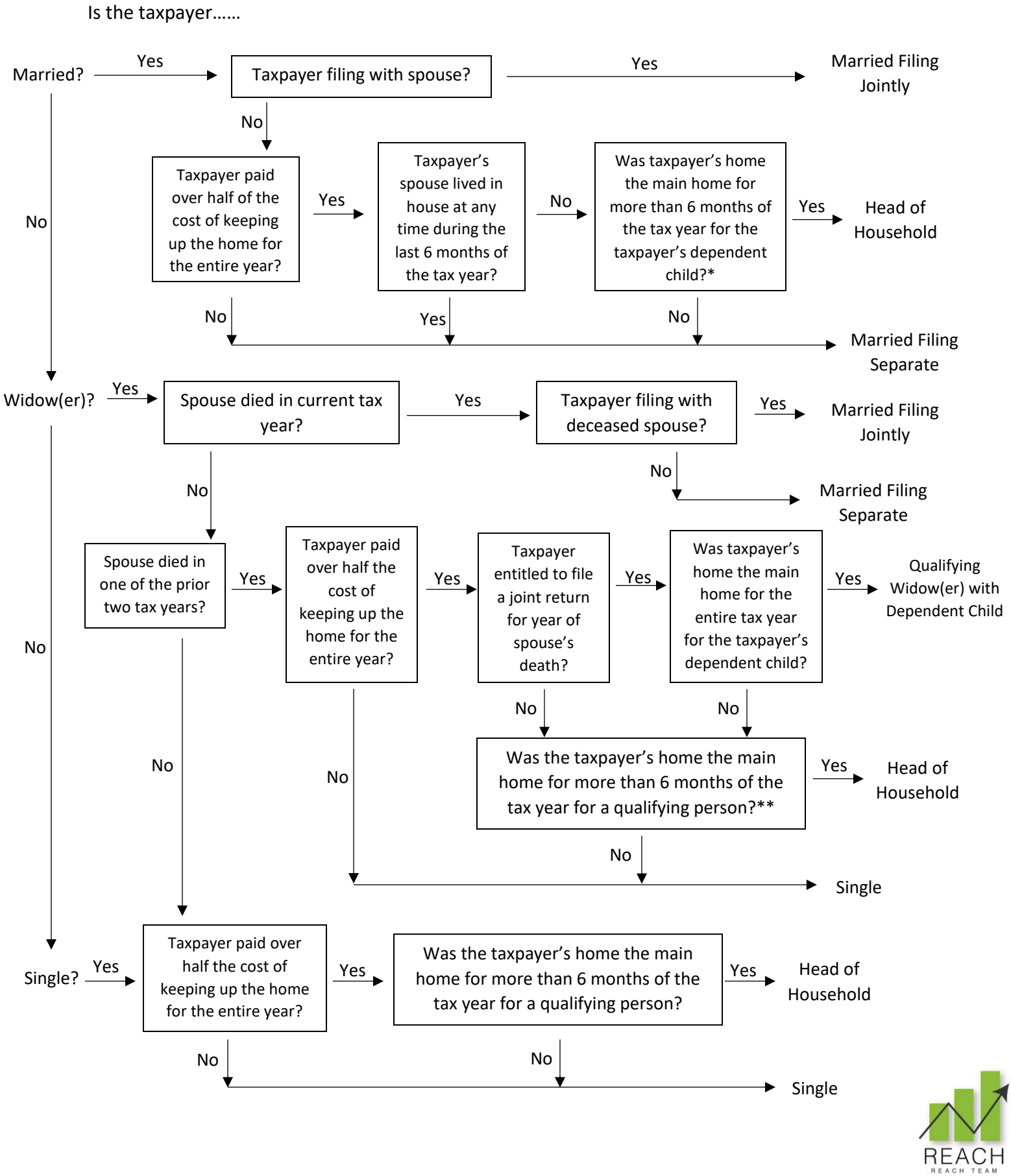
Filing Status Flow Chart



*Includes a child for whom the taxpayer has signed a Form 8332, *Release/Revocation of Release Claim to Exemption for Child by Custodial Parent* allowing the noncustodial parent to claim the exemption. An eligible **Foster** child is any child placed with you by an authorized placement agency or by judgement, decree, or other order of any court of competent jurisdiction.

**If qualifying person is dependent parent who does not live with the taxpayer, the home maintained must have been the principal residence of the parent for the entire year.

A qualifying person can be either a qualifying child or a qualifying relative. **A person who is the taxpayer's relative only because he/she lived with the taxpayer all year as a member of the household is NOT a qualifying person.**

Taxpayer's Signature _____ Date _____

Spouse's Signature _____ Date _____

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