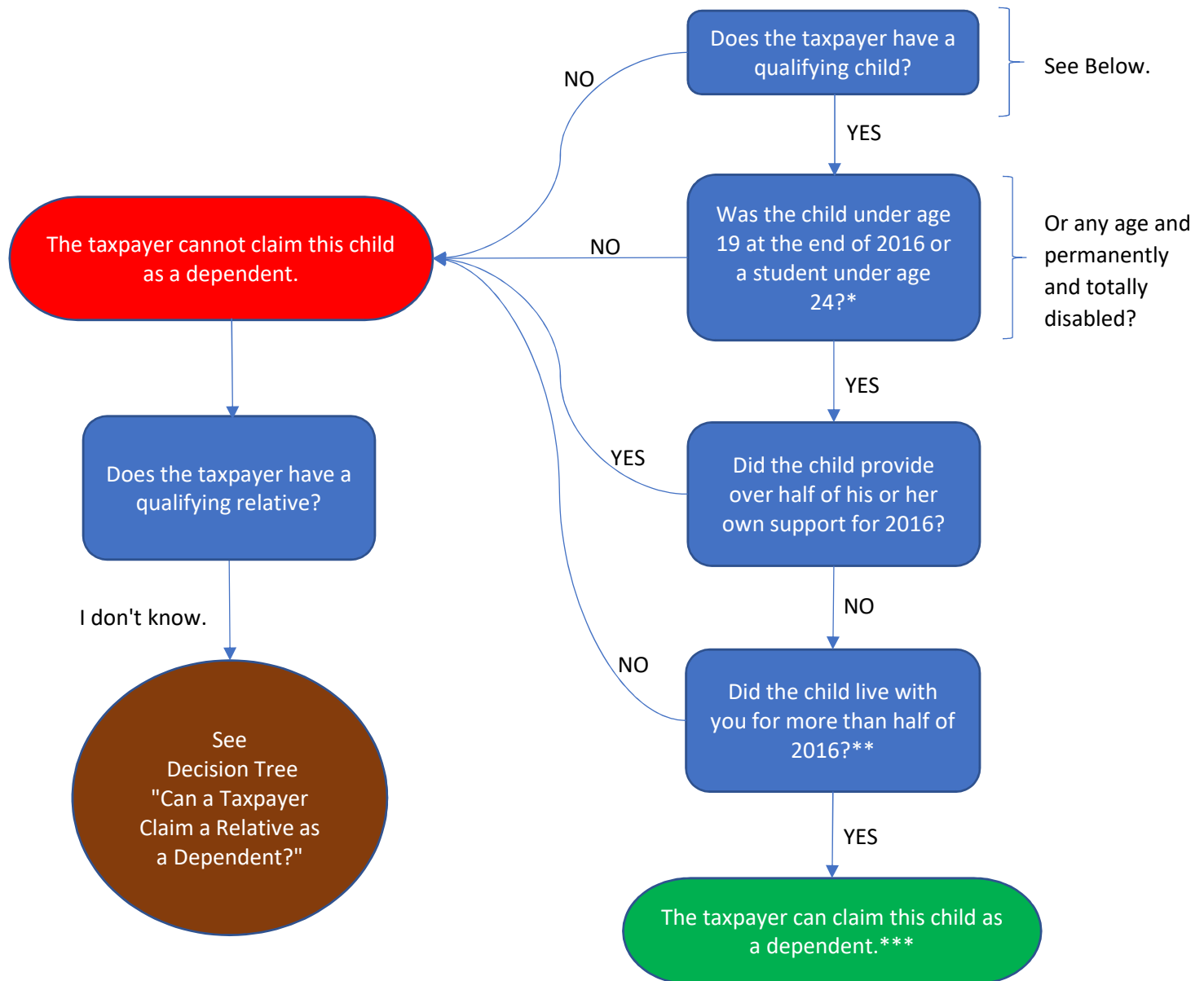


DECISION TREE

DOES MY CHILD QUALIFY AS MY DEPENDENT?



A qualifying child is a son, daughter, stepchild, foster child, or grandchild.

OR

Brother, sister, niece, or nephew.

OR

Step brother, sister, niece, or nephew.

* Child must be younger than the taxpayer (or spouse if filing jointly).

** Temporary absences (such as school, medical care, military service) count as time the child lived in the home.

*** The qualifying child must meet certain U.S. residency requirements and may be disqualified if married. Additionally, the taxpayer may not be claimed as a dependent on someone else's tax return.