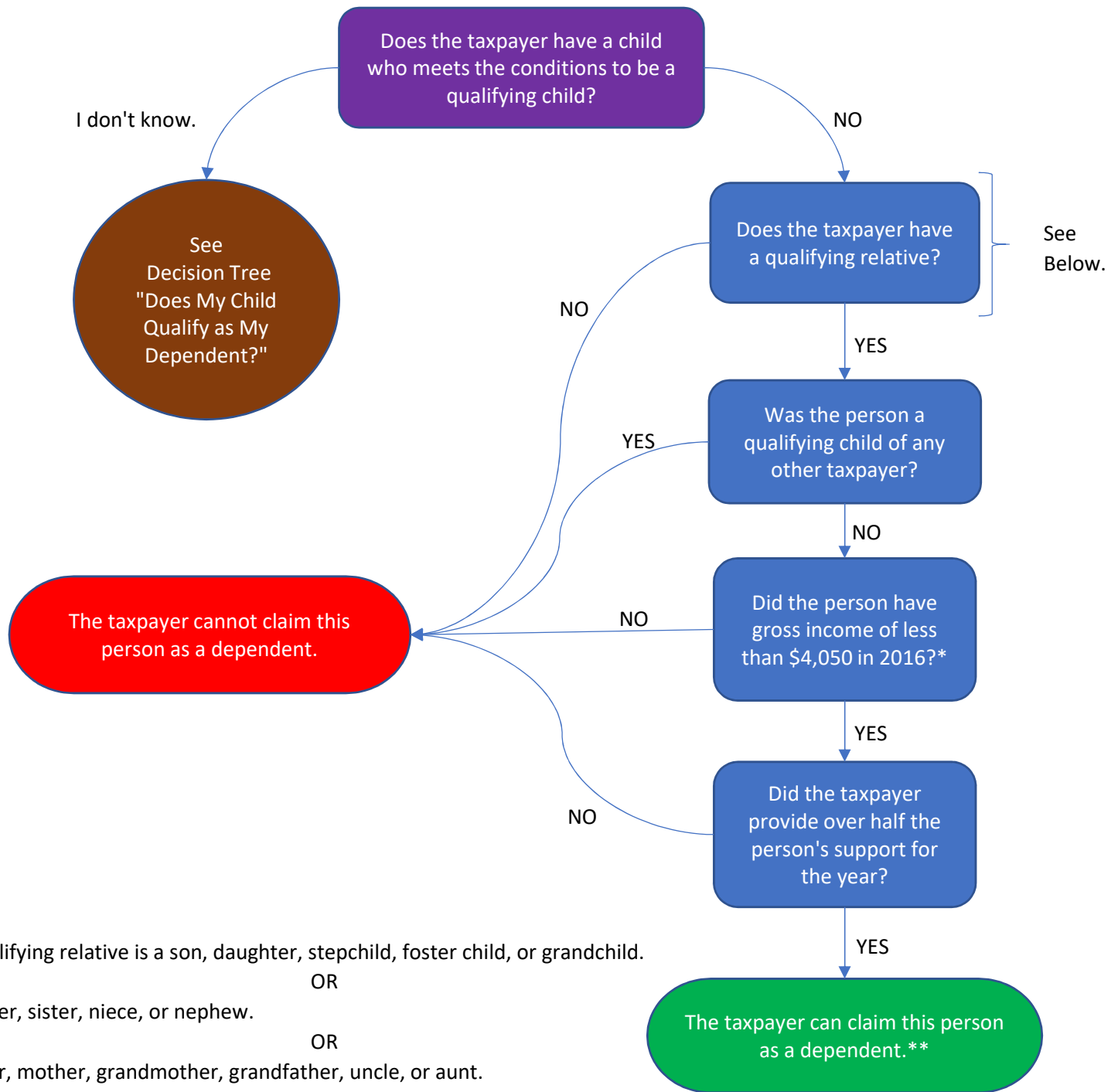


DECISION TREE

CAN A TAXPAYER CLAIM A RELATIVE AS A DEPENDENT?



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

OR

Brother, sister, niece, or nephew.

OR

Father, mother, grandmother, grandfather, uncle, or aunt.

OR

Step brother, sister, father or mother.

OR

Son, daughter, father, mother, brother, or sister-in-law.

OR

Any other person who lived with the taxpayer all year as a member of the taxpayer's household.

* There is an exception to the Gross Income Test if the person was permanently and totally disabled.

** The qualifying relative 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.