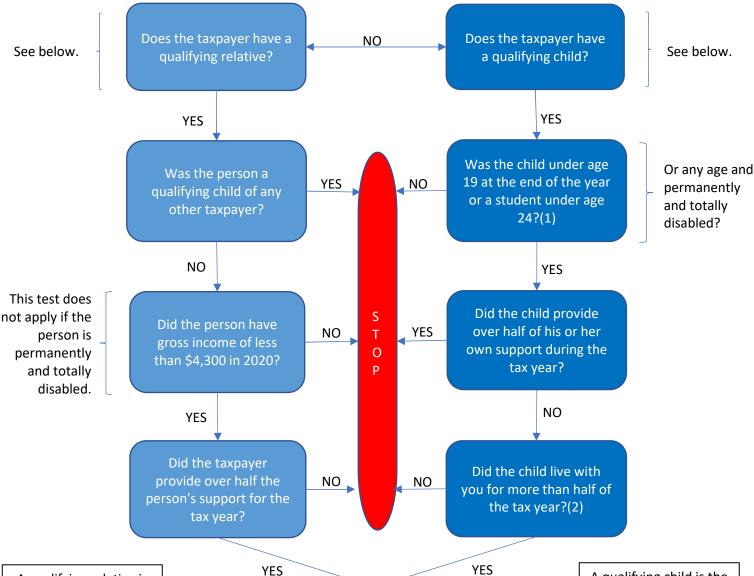
## DECISION TREE WHO IS A QUALIFYING PERSON FOR HEAD OF HOUSEHOLD PURPOSES?



A qualifying relative is the taxpayer's:

son or daughter
stepchild
foster child
grandchild
brother or sister
niece or nephew
father or mother
grandfather or mother
aunt or uncle
half brother or sister
step brother or sister
step father or mother
son or daughter in-law
father or mother in-law
brother or sister in-law

The person is a Qualifying Person for Head of Household purposes.(3)

- (1)Child must be younger than the taxpayer (or spouse if filing jointly).
- (2)Temporary absences (such as school, medical care, military service) count as time the child lived in the home.
- (3)The Qualifying Person must meet certain U.S. residency requirements and may be disqualified if married. Additionally, the taxpayer may not be claimed as a dependent on somone else's tax return.

A qualifying child is the taxpayer's:

son
daughter
stepchild
foster child
grandchild
brother
sister
niece
nephew
half brother
half sister
step brother
step sister
step niece
step nephew

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