

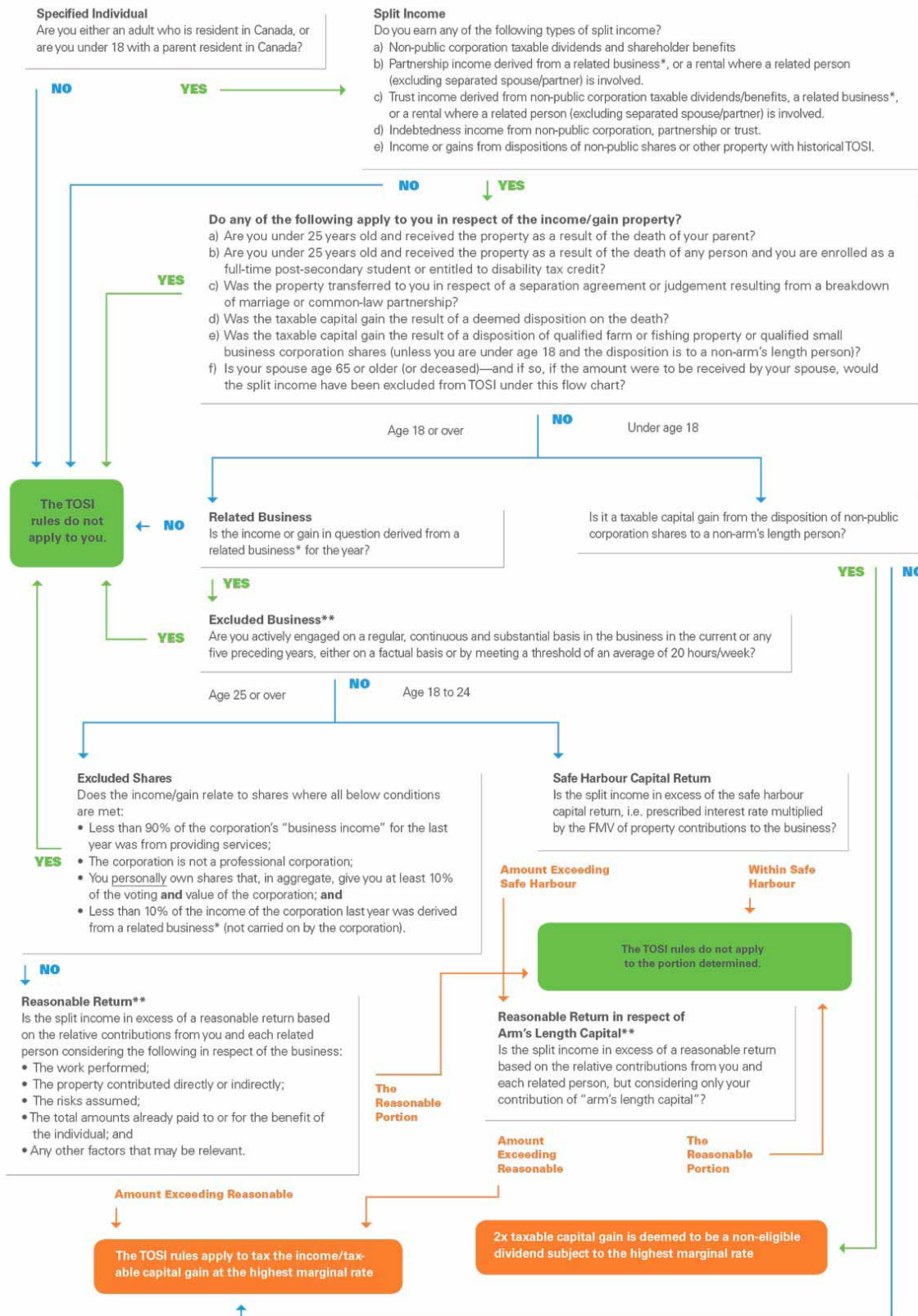
Tax on Split Income Flowchart

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Knowing whether or not the Tax on Split Income rules apply to your situation can be difficult. We've created a simplified flow chart to help you navigate the various factors that may affect how the TOSI applies to you and your family.

SIMPLIFIED TOSI FLOWCHART

(Tax on Split Income):



* Related business generally means any business in which a related person is involved or directly/indirectly own 10% or more. Separated spouses/partners deemed not related for the year.

** Attributes generally inherited for property acquired as a result of death.

