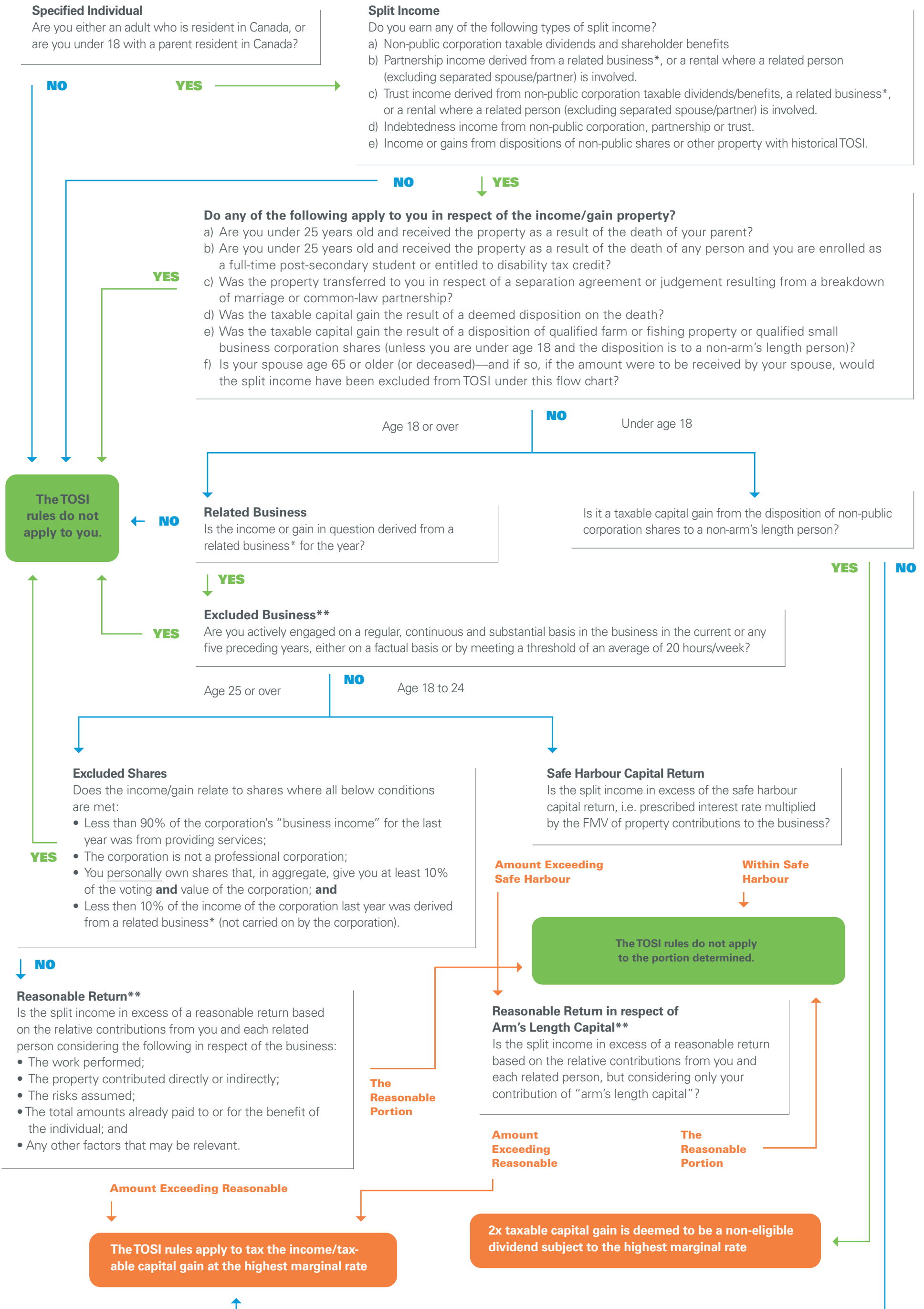


# SIMPLIFIED TOSI FLOWCHART

(Tax on Split Income):



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

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