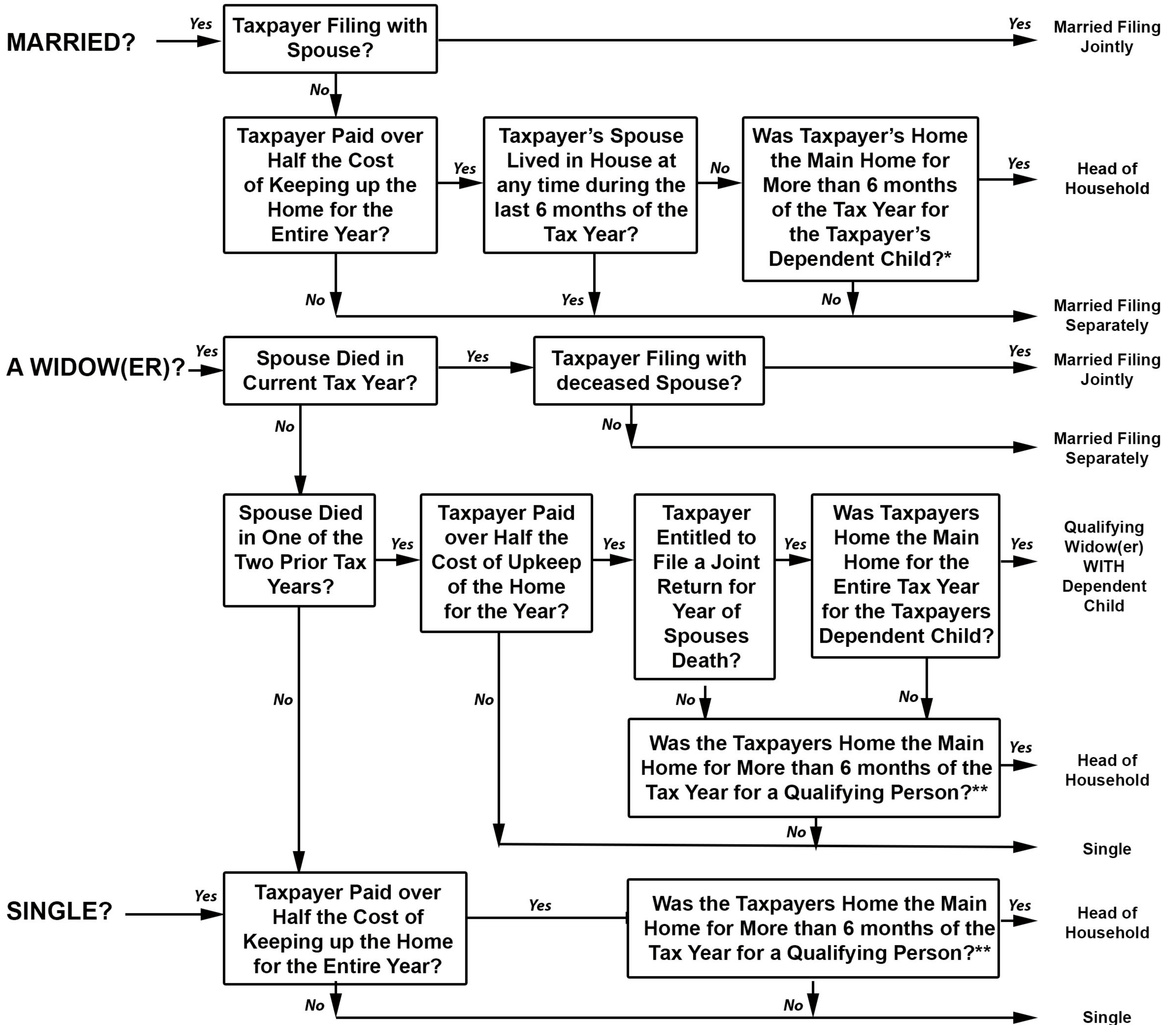




# FILING STATUS FLOW CHART

Are you .....



\* Includes a child for whom the taxpayer has signed a declaration such as Form 8332 allowing the non-custodial parent to claim the exemption or for whom the non-custodial parent pays at least \$600 a year support and is entitled to the exemption because of a pre-1985 agreement. An eligible **Foster** child is any child placed with you by an authorized placement agency or by judgment, decree, or order of any court of competent jurisdiction.

\*\* If qualifying person is dependent parent who does not live with taxpayer, the home maintained by the taxpayer must have been the principal residence of the parent for the entire year. A qualifying person can be either a qualifying child or qualifying relative. **A person who is the taxpayers relative only because he/she lived with the taxpayer all year as a member of the household is NOT a qualifying person.**

Taxpayer's Signature \_\_\_\_\_

Date \_\_\_\_\_

Spouse's Signature \_\_\_\_\_

Date \_\_\_\_\_