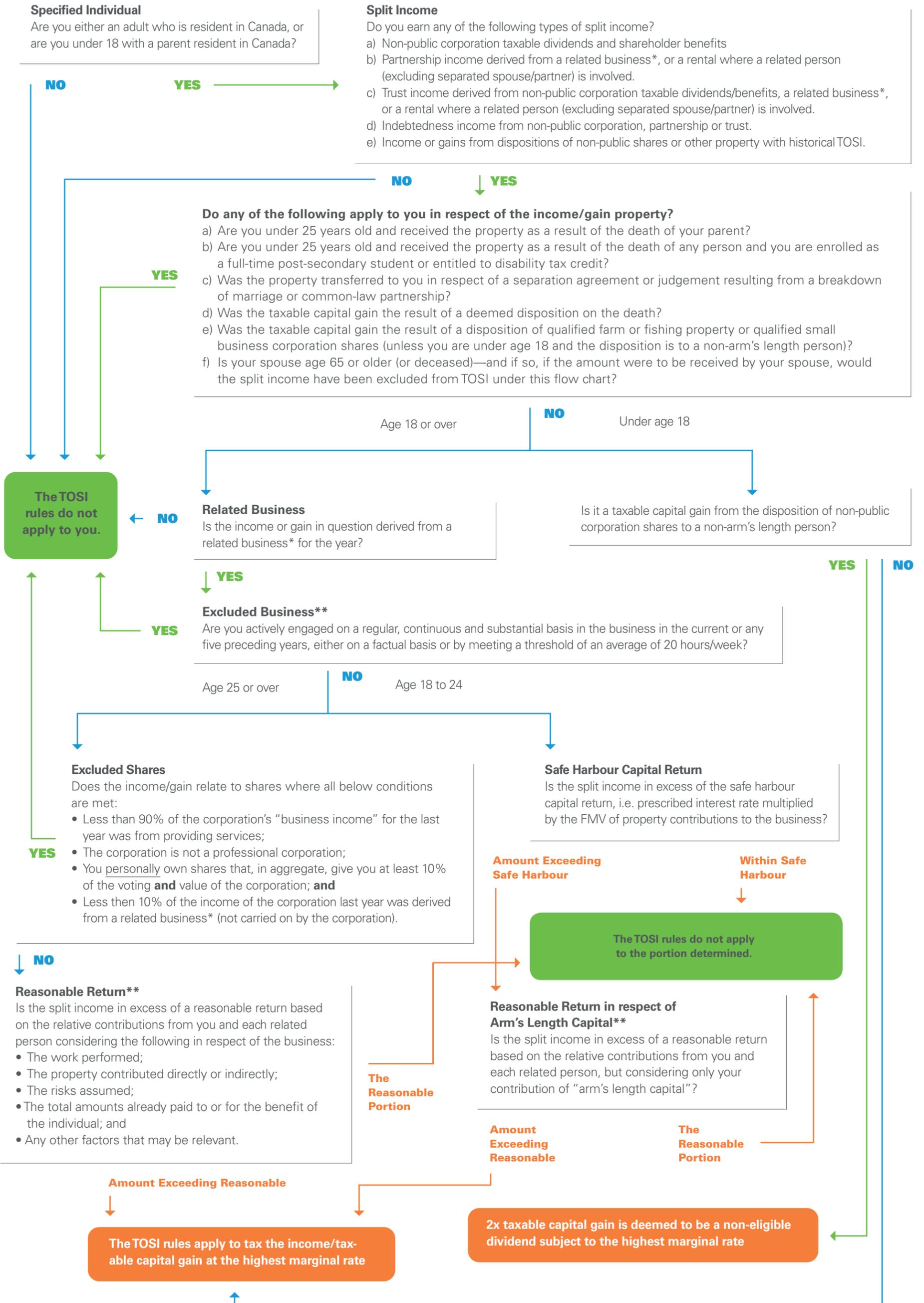


SIMPLIFIED TOSI FLOWCHART

(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.