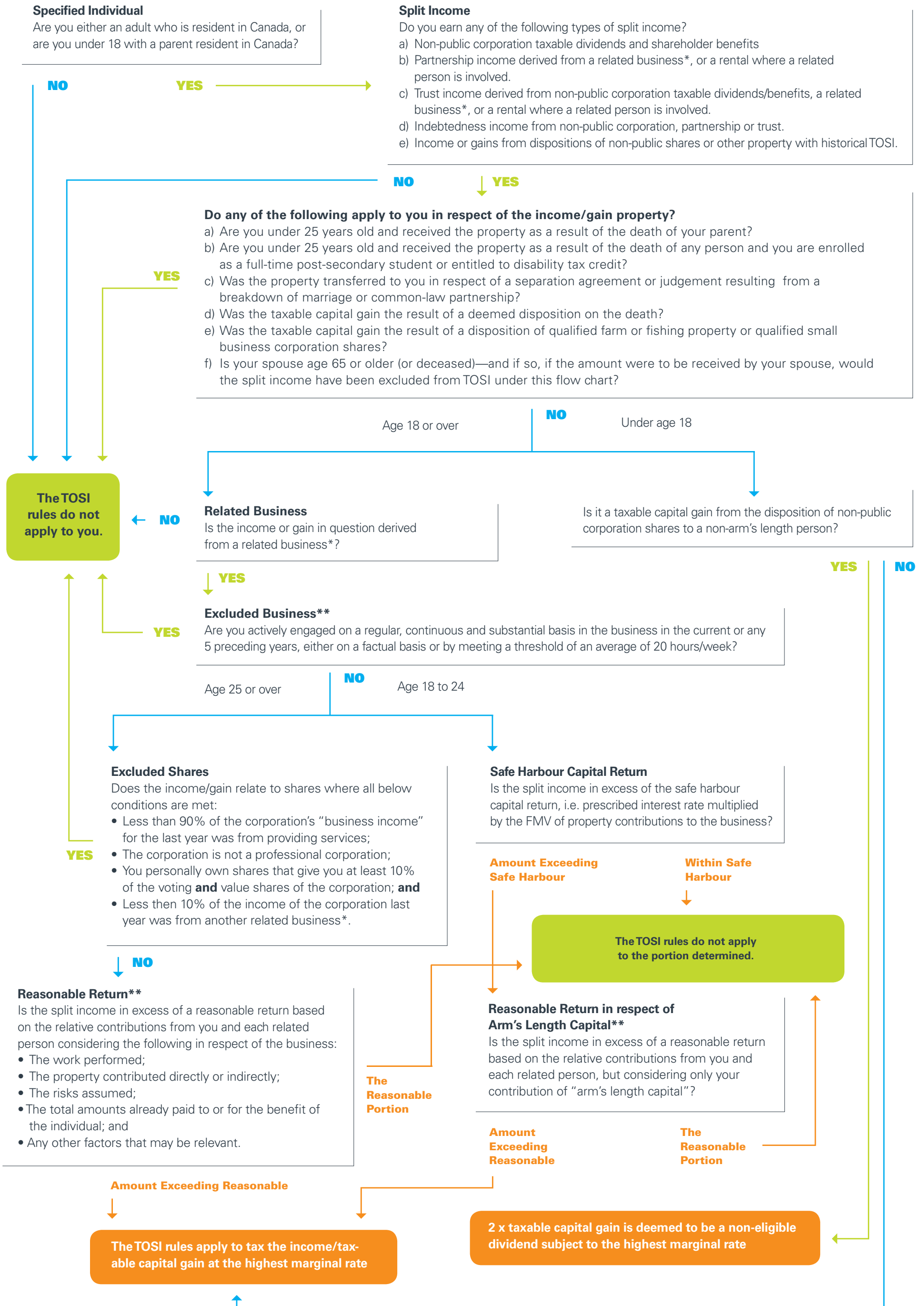


# SIMPLIFIED TOSI FLOWCHART

(Tax on Split Income):



\* Related business generally means any business in which a related person is involved or directly/indirectly own 10% or more.  
\*\* Attributes generally inherited for property acquired as a result of death.