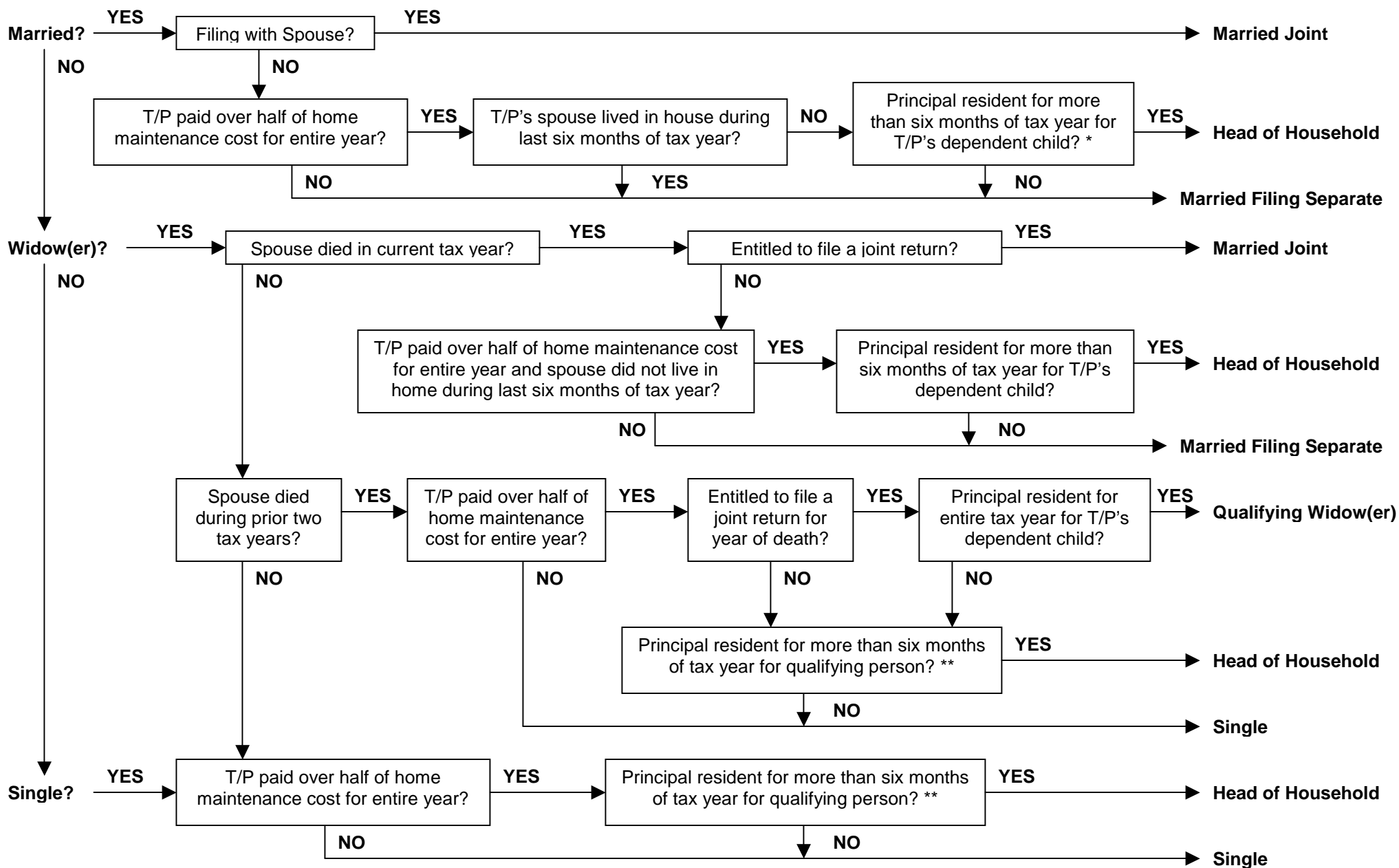


Filing Status Options



* Includes a child: 1) for whom the taxpayer has signed a declaration allowing the noncustodial parent to claim the exemption, or 2) for whom the noncustodial parent pays at least \$600 a year support and is entitled to the exemption because of a pre-1985 agreement. Foster child must live with the taxpayer the entire year.

** If qualifying person is a dependent parent who does not live with the taxpayer, the home maintained must have been the principal resident of the parent for the entire year.