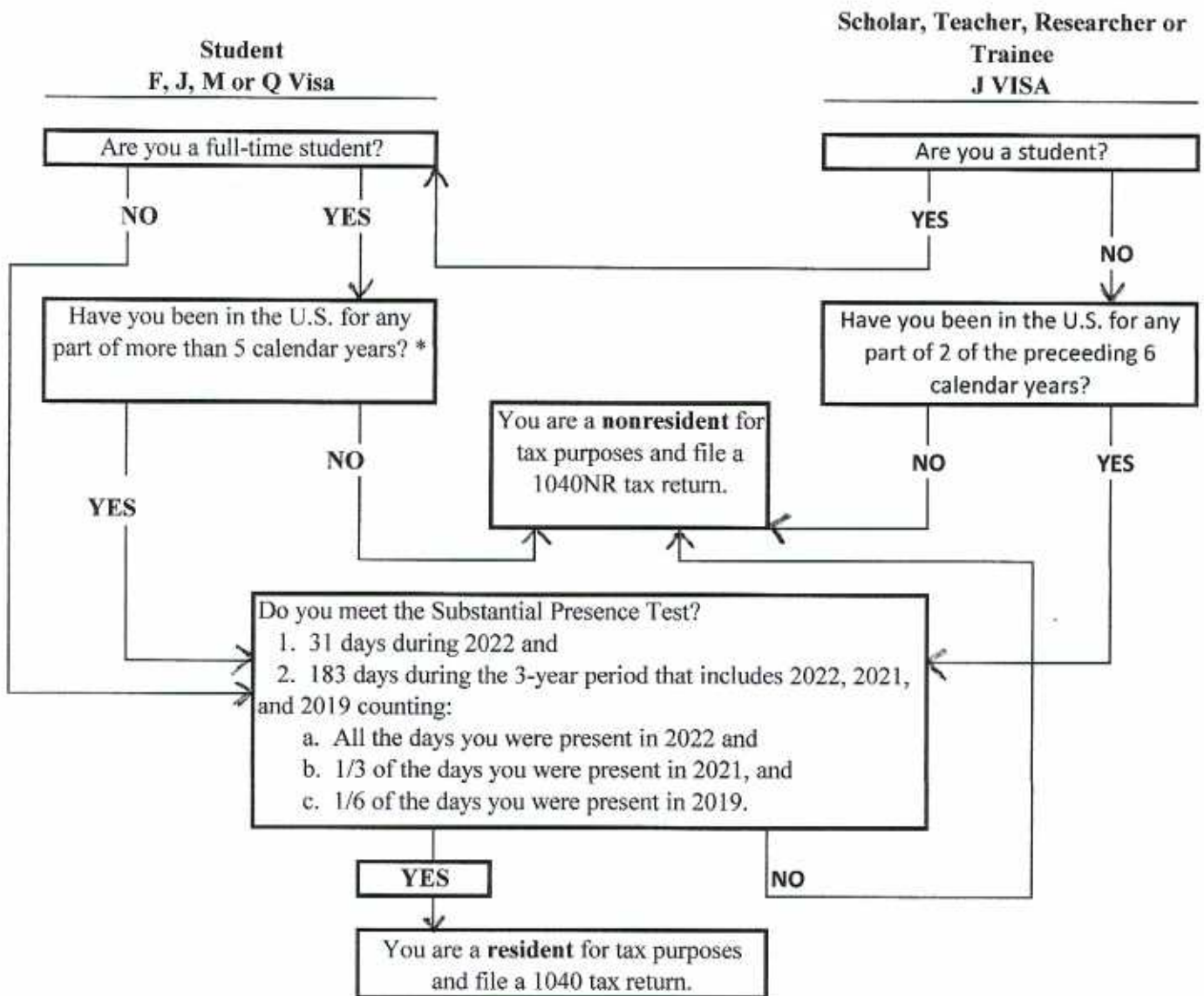


Tax Nonresident or Tax Resident Decision Tree



*Even 1 day counts as a calendar year; the years can be non-contiguous years