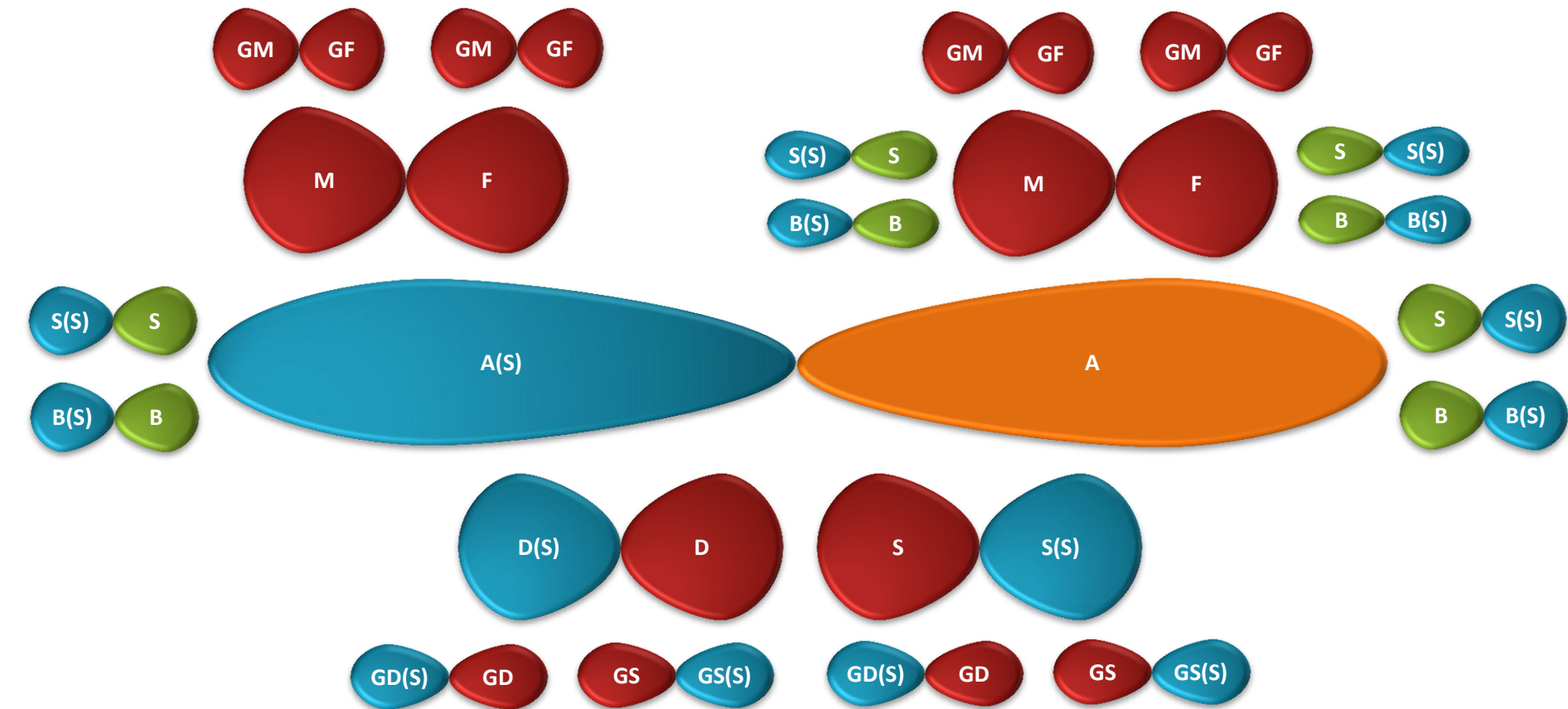


Definition of RELATIVE for Income Tax Act



	Assessee
	Lineal Ascendants & Descendants
	Spouses
	Brother or Sister (Siblings)

The above table will hold true if

- 1 No one is divorced and remarried to another person; AND
- 2 Only 2 descendants per generation