



Entities that can be part of the family only if IEE in place

Family control test: >50%

1	Non/Fixed trust controlled by family with FTE with another family member as T.I.
2	Entity controlled by family individuals
3	Entity controlled by family trust with same T.I.
4	Entity controlled by combination of 2 & 3 above

Entities not able to do IEE & therefore cannot be in family group

Entity controlled by family trust with different Test Individual (even with a family member)
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