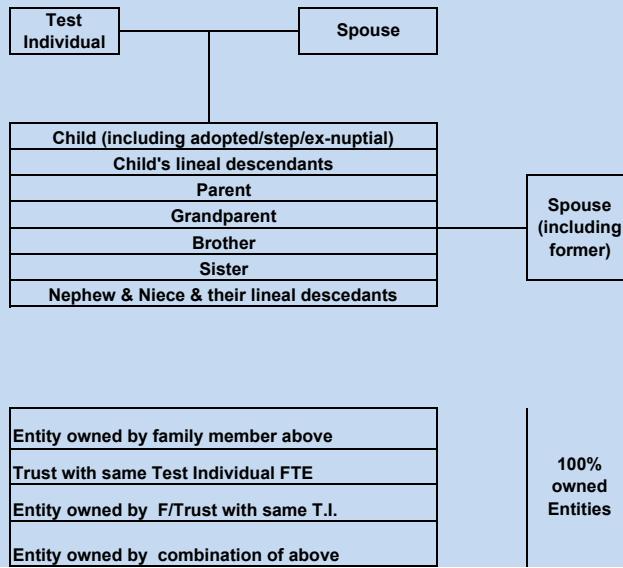


The Family Group



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)