**TAXATION OF INDIVIDUALS**

1. **Additional Personal Exemption**

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| *APE allowed for H & W (RA 9504)*   1. Both Compensation Income earner – Husband unless he waives his right 2. Both business income earner only – Either may claim 3. Cases in which the wife claims 4. Husband has no income 5. Husband is in abroad 6. In case of legally separated spouse – the one who has custody of children |