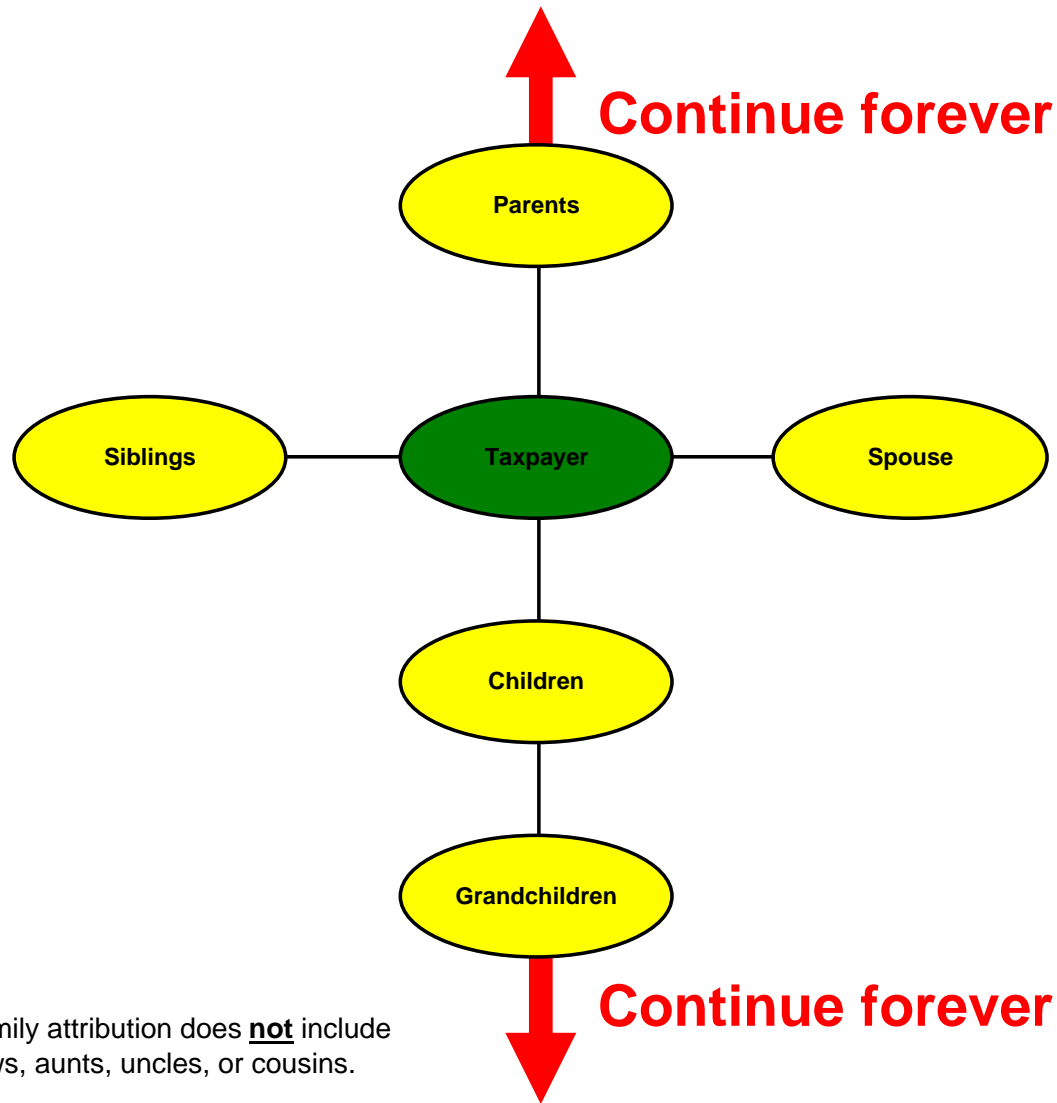


Section 267(c)(4)

**Family Members for
Purposes of Section 267**

Copyright © 2006 Andrew Mitchel LLC
International Tax Services
www.andrewmitchel.com



Section 267 family attribution does **not** include nieces, nephews, aunts, uncles, or cousins.

[HUNDREDS of additional charts at www.andrewmitchel.com](http://www.andrewmitchel.com)