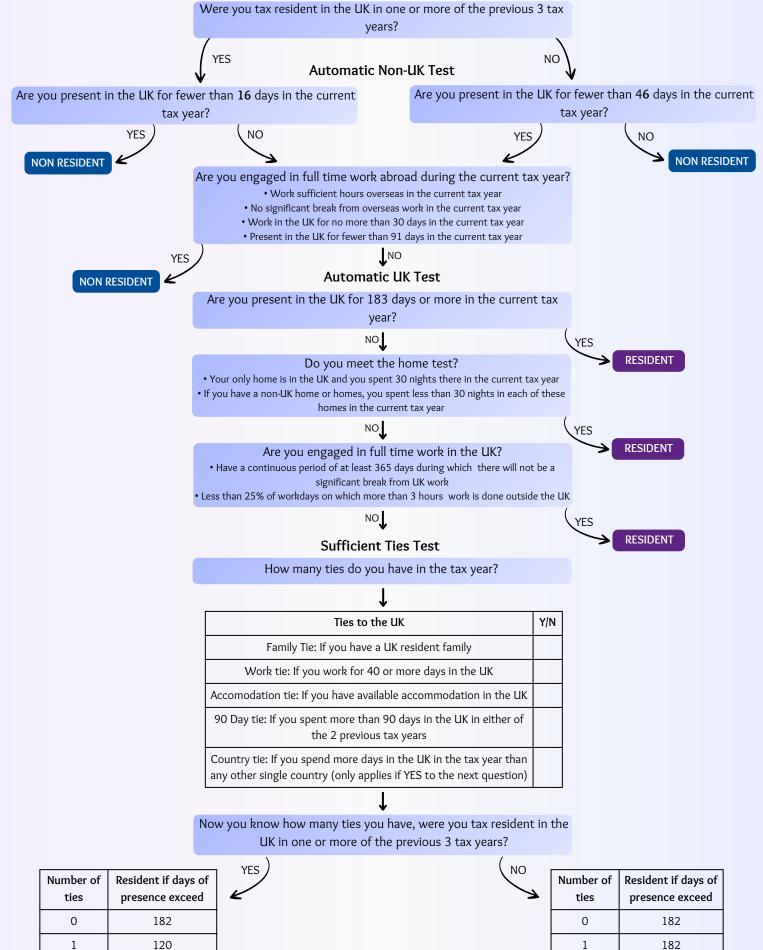
STATUTORY RESIDENCE TEST FLOWCHART





4 or 5