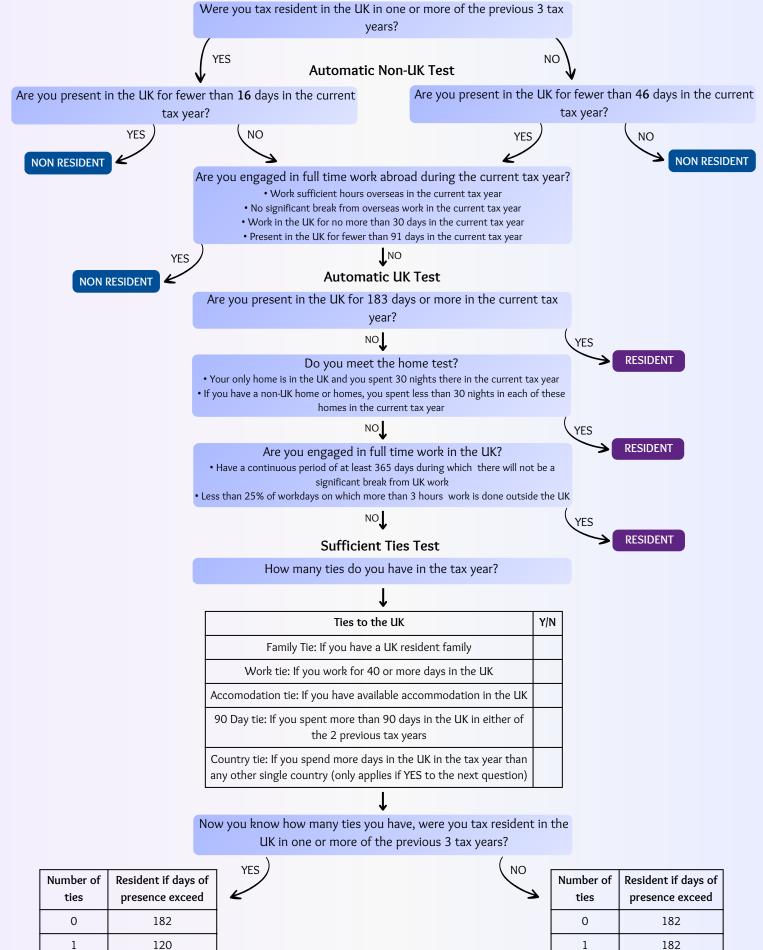
## STATUTORY RESIDENCE TEST FLOWCHART





4 or 5