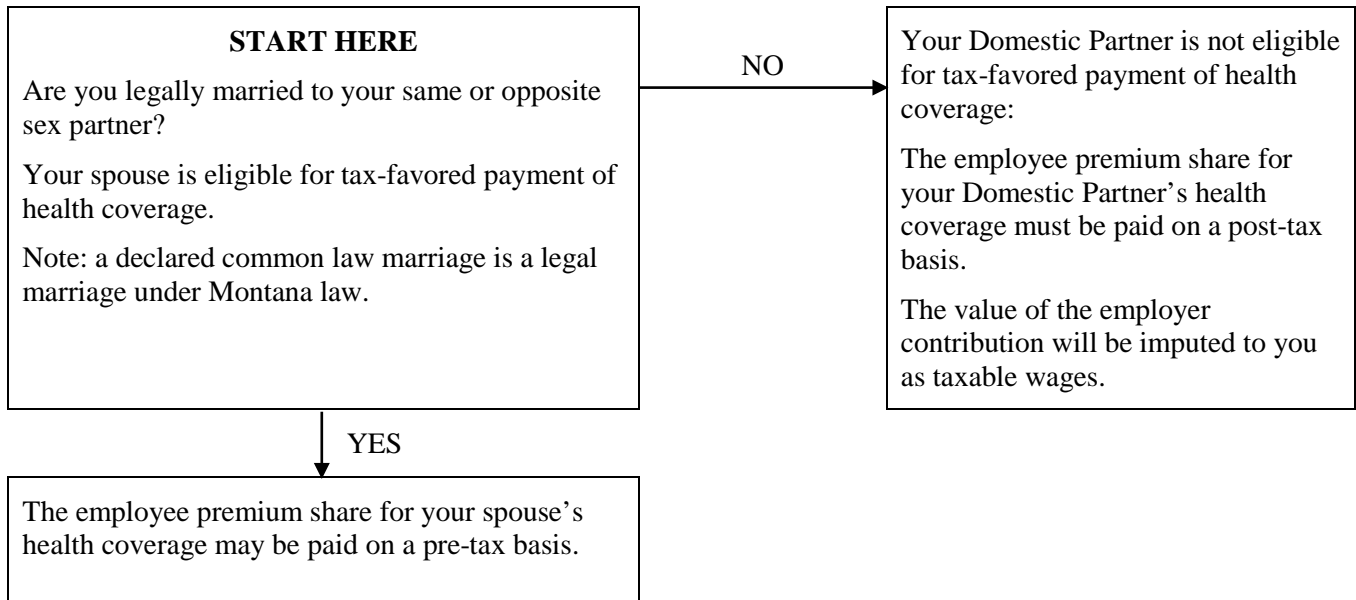


**FLOWCHART FOR TAX-TREATMENT  
OF  
SPOUSE AND DOMESTIC PARTNER HEALTH COVERAGE**



*You should consult your personal tax advisor for questions related to your personal tax situation.*