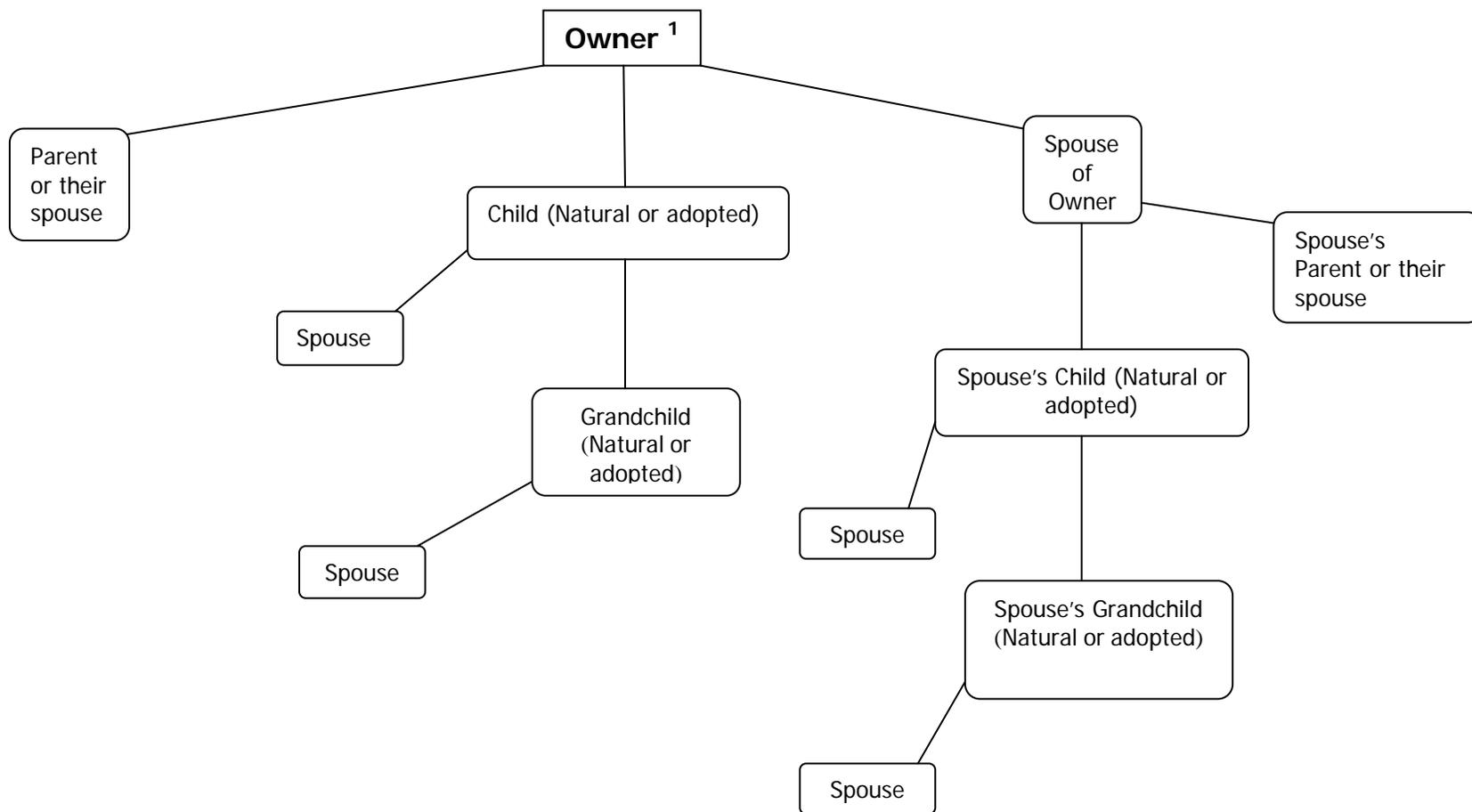


Family Relationships Eligible for Exemption Under Idaho Code §§ 72-212(4) or (5)



1: Owner of a sole proprietorship or, for family members living with the owner, a single member LLC taxed as a sole proprietorship.