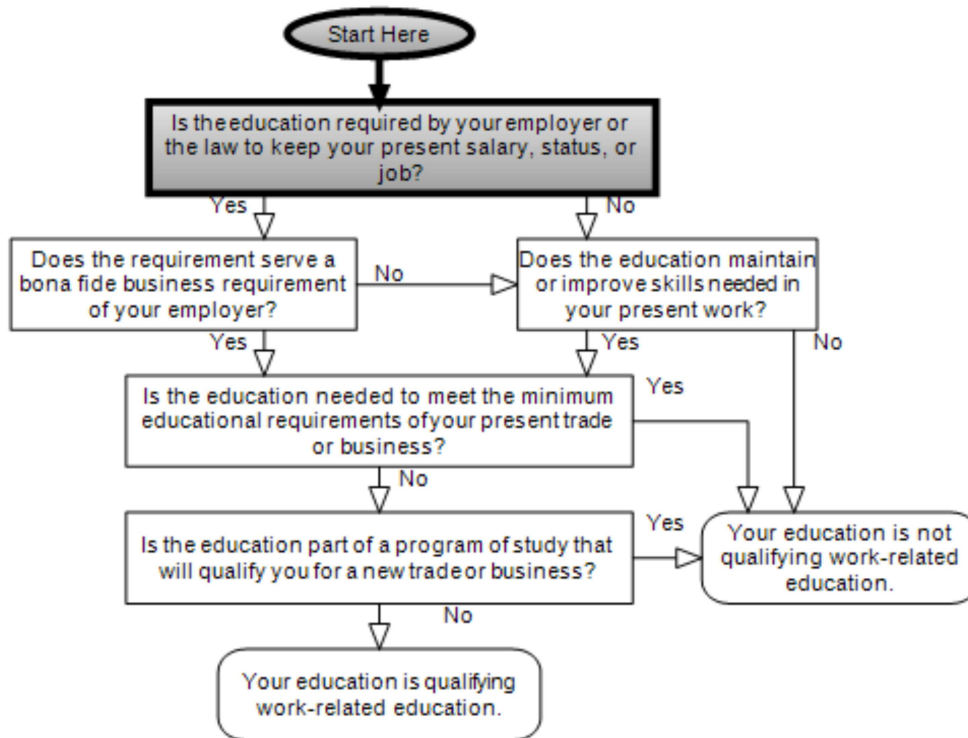


Qualified Work-Related Educational Expenses - 2010



This flowchart is from I.R.S. Publications 17 and 970.