

# Simplified Tax On Split Income (TOSI) Flowchart

## Are you a Specified Individual?

A specified individual is a Canadian resident at the end of the calendar year, or immediately before death if the individual passed away in the year. If the individual is under the age of 18 before the end of the calendar year, that individual will be considered a specified individual if s/he had a parent resident in Canada at any time during the year.

