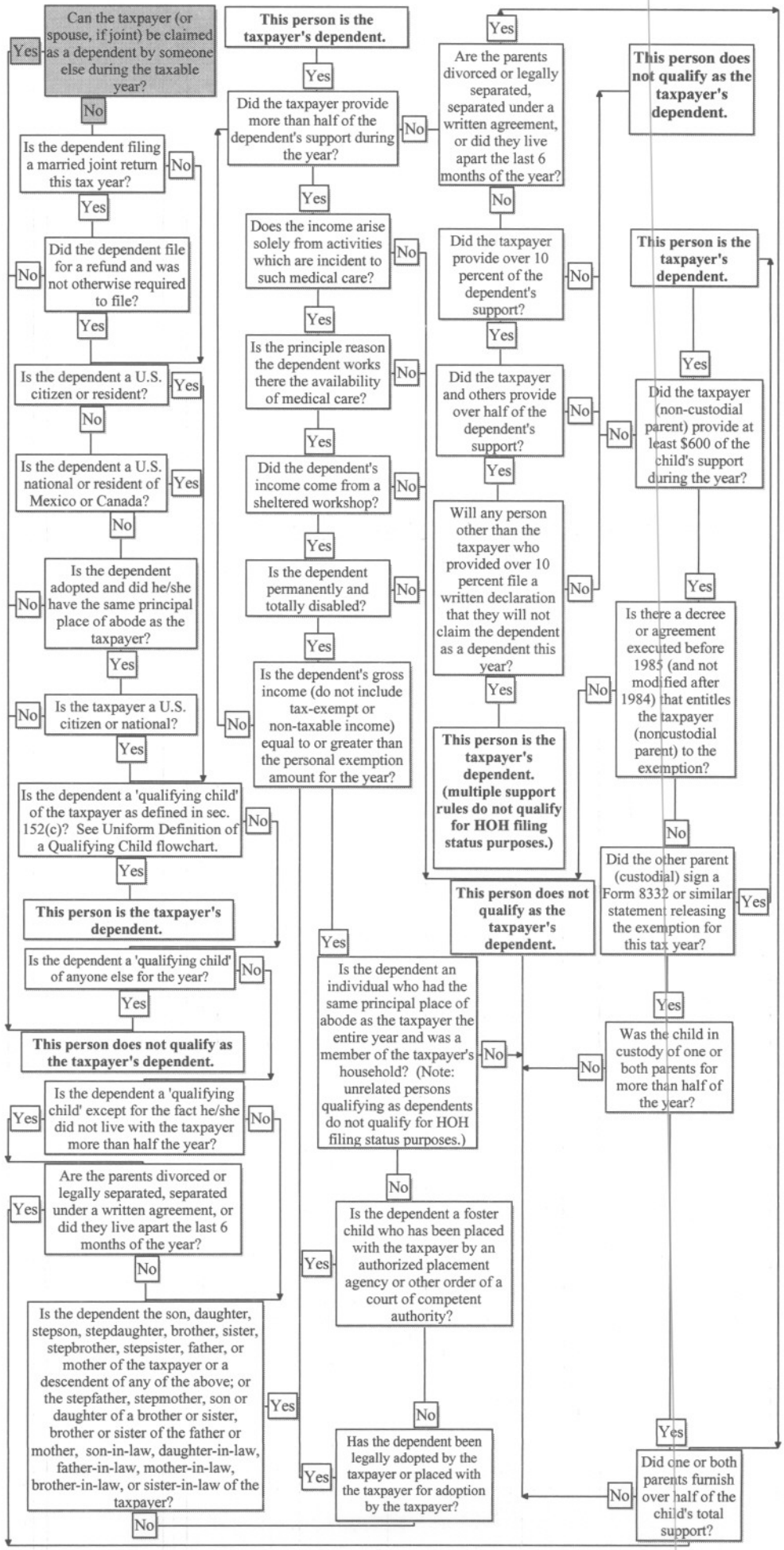Dependency Exemption: is a dependency exemption allowed? (for 2005 and later years) IRC 152