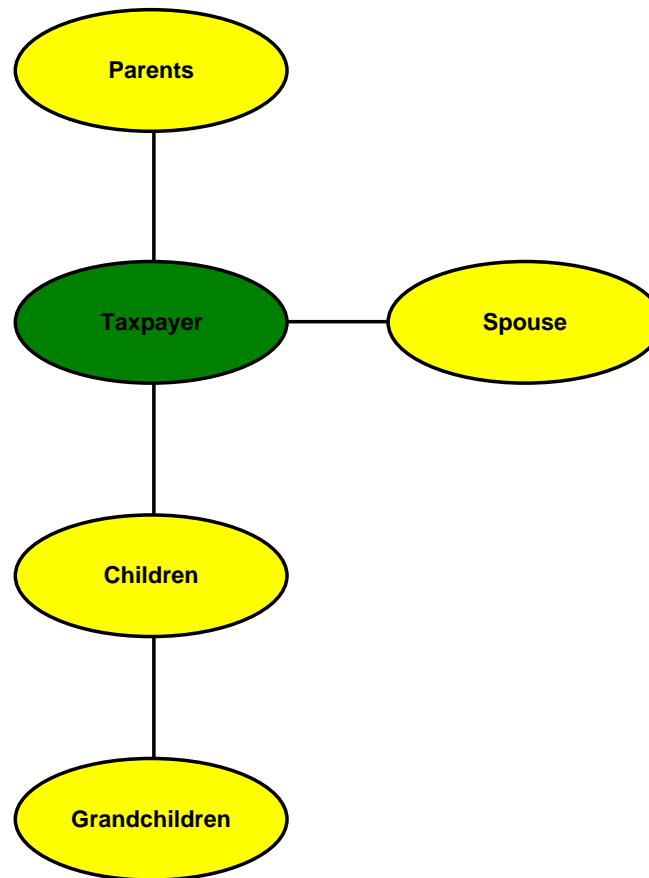


Section 318(a)(1)

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Family Members for Purposes of Section 318



Section 318 family attribution does **not** include siblings (but compare section 267). In addition, section 318 family attribution does **not** include nieces, nephews, aunts, uncles, or cousins.