

Definitions

**Immediate family:

- Current spouse (including common-law and same gender)
- Parent
- Step-parent
- Guardian
- Brother
- Step-brother
- Sister
- Step-sister
- Child
- Step-child
- Foster-child/ward
- Grandparent
- Step-grandparent
- Grandchild
- Step-grandchild
- Related dependent living in same household

Death must have occurred within 60 days prior to the tax payment deadline.