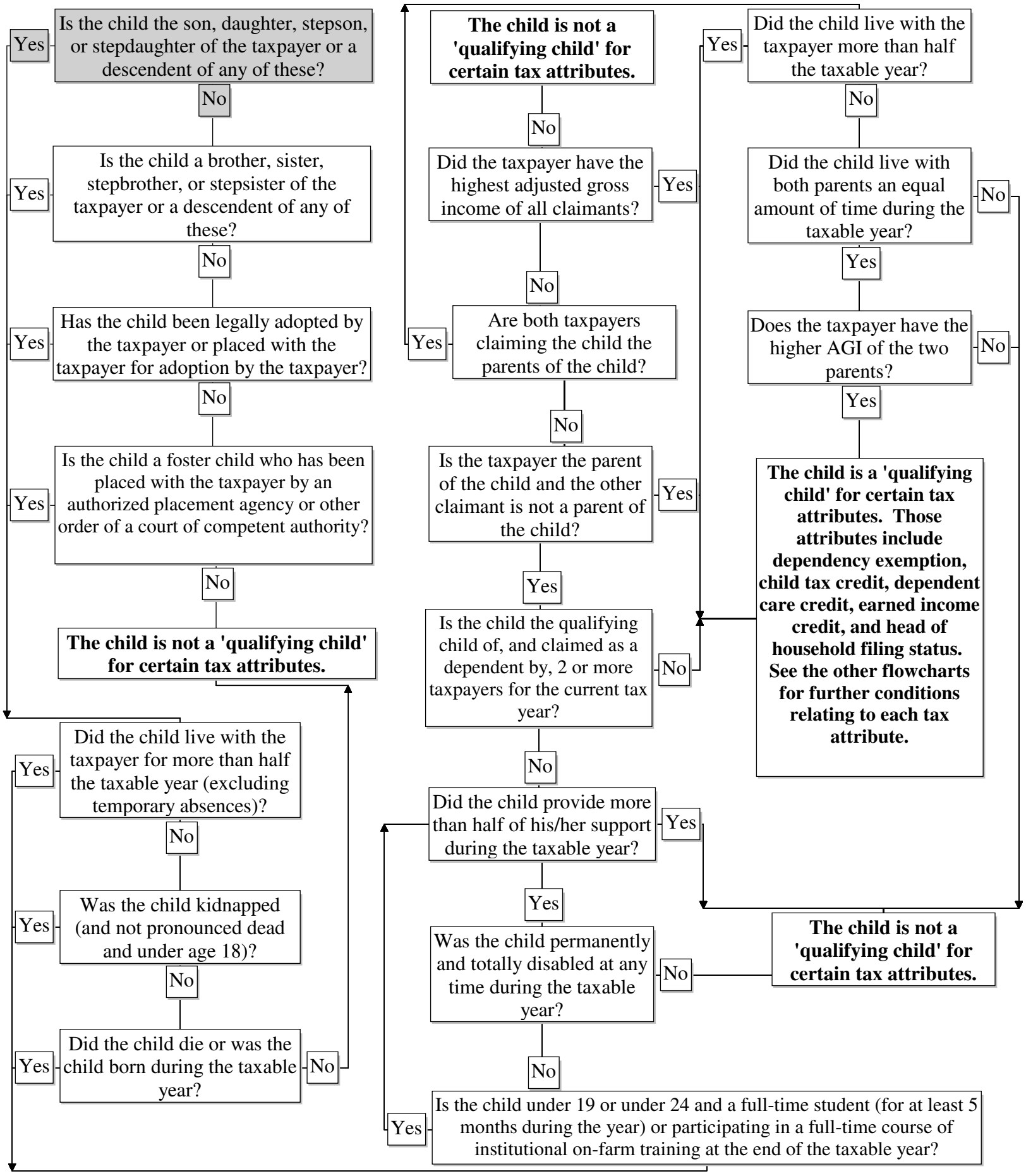Child: Uniform Definition of a 'Qualifying Child' for certain tax attributes. IRC 152(c)