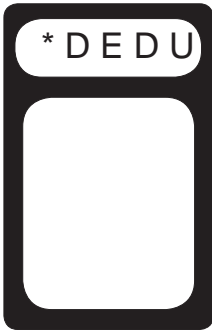




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G 1HQKX B D D ; U P D W M V W R U U H W D
H 7R Q D D ; U P D W M V W R U U H W D V

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F 6RPH, Q, W, H, V W F R R U U H W D V
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D 6RPH, Q, W, H, V W F R R U U H W D V
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G 1HQKX B D D ; U P D W M V W R U U H W D
H 7R Q D D ; U P D W M V W R U U H W D V

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F L Q G H S H Q G H G W F I P X I Q D H L Q Y D O L G H]
D S R V H Q W S R Q G V I D S I H G H P] D Q G B W L G D P H Q
K R P R O R U D H G X G W S D U R Y H I C Q W R H J U D L V

V H \$ R Q V W L W H X G L H U D R O Q m R H R F X S D R
W H H P H S t J U D D H C H L] H U m W U D W T X H V W } H V
L Q W H U Q D F L G Q B P H V Q F L R Q V D U H V S H F W L Y R
S U L Q F T S I R F Y H R L D W H O D b C H W H U Q D F L R Q
G S H S - E P H L G B U D G V R L Y D V L O

G D R M U Y L G S R W H Q W D G R W H U P E D D G R
G H Y H W H V W H X C P E G R H I F R I Q F H O W R B R V
R R F X S D G W H H V H B D G B R Q G P D W L Y L G D G H

D \$ R Q V W L W H X G L H U D R O V H R F X S D R W H P D
H S t J U D R H U p C m R H Q F L R X D O T S X U L Q F G S L R
U H O D d J H W H U Q D G F H B C D G L G R D & R Q J U H V V R
1 D F L R D W D D O U G H F D L i O R D H J L V G D G h R i U L D

H S D U Q V G H D S R V H Q W D I G R L M S R Q L E L O L E
H I H W X D D V R H P O R W H P S R V H U Y I H C R H U D O
H V W D G X L D O H P L X Q D O L S D O

F \$ R Q V W L W H X G L H U D R O V H R F X S D R W H P D
H P H S t J U D I N H W D E H O H F R I P S G R Q F T S I H R
5 H S - E P H L G B U D G V R L Y D W R L P H Q Q W H U Y L U i
R X W U W D V G R E H U D D R S y V G H V H I T X L V L R m R
G H I H G D H P R F U D H G L P V L U H L A X R D Q R R P
R X H P D Q G G W R B J D Q L] G D M D R o } B Q L G D V

(P V H W U D W D R Q R V y U S F L E R O L T H R U F I 6 H U M R U
R G L V S R Q V D R W U I X R o u r P D W / Z Y D Q G H
p F R U U D H W I R D U

G \$ R Q V W L W H X G L H U D R O V H R F X S D R W H P D
H P H S t J U D H W W D E H O H F R I P S G R Q F T S I H R
5 H S - E P H L G B U D G V R L Y D O B O D L Q R W H U Q D F L R Q
D G L J Q L G S G H V R X P D R P V D O R U R H F L Q R V
W U D E H D G O B Y L Q H F L D W L Y D

D D H T X H H J R I V F R Q V y U S F L E R O L S F U R H V G R L V
W L S R N F R Q W U D W R U M H R J P D G S H O R Q W H V
F R Q V R U F B B G W G B U D R W H R R R Q W G B W R
F R R S H U D o m R

H \$ R Q V W L W H X G L H U D R O V H R F X S D R W H P D
H P H S t J U D H W W D E H O H F R I P S G R Q F T S I H R
5 H S - E P H L G B U D G V R L Y D O B O D L Q R W H U Q D F L R Q
R S U L Q F G S D R W R G H W H G R S R Y D B D R m R
L Q W H U Y H Q o m R

E R H U Y L H R V H U H] H F X V R E G R J D W R S H D R R Q W
F R R S H U D Y G R M D Q G R X I D O T X G W H U P H G L D o m R
T X D Q G H V U D G V R L Q W U D G M F D R R S H U D W L Y D V

6 R E U R R Q V H I O K F R R Q H D X O V W p F B U U D H W I R D U
T X H

F W H U F H H V R I P S U H B W G M L G D C R F L H G D G H
F L Y L Q Q S - E O L F O R X F U D A R L Y [R V W R E R G R H
S U L P N H U M R X L R (V W D I G R V H J X Q G R V R X U
p R P H U F D G R

D H V H X Q W H J U D R R W H V X Q G H F D G D P G R V
3 R G H G B H S - E O L F H D [F H o m R

G Y H G D G R R Q V y S F E D S F R V V L E L G H G D G H
F R Q W U S W O D G R L Q L V G L U D R W L D G L G R W D
H Q W G H G H U D F o r C R V R U F E D S R V S H G H V D
O L F L W D o m R

E V X F U L D G H F R G U H P D Q L I H V G D R S R B H U
& R Q V W L W X U Q O M H L R

H Q F D V R H [W L G G R R Q V y S F E D B M R Q W H V
F R Q V R U F U B G S R Q G X I E n R G L D U S B O B Q W H
R E U L J D L H I P D Q H V F D M V H I D M D I F L V X I R
L Q G L F W H H V S R Q S i r Y U D L Q D E U L J D o m R

G R Q V W L W H X G L H U D R O H J X B S E Y R J D G R * H U D
G D S Q L n F S U H U U R G D P D L Q I D I H V Q D V X B V
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& R Q V L G H R B R G H S U E O E R R Q V H D W H W X O
G H G H W H U P V L Q D G S P E R O D F R H V H Q M D D Q V
D H [H F X g n S R H V V R D U t G H F D U S L W R D G R V D
V L W X D G H R F H Q W U p D C H L Q B P h Q D G D

G R X S U H P U R L E X B G B D D D V W V X O H J D G } H V
L Q F R Q V W L W X F L G D J D O X B U L G H m R

D S R R O D E R U D o m R
E I X Q F L R Q D O
F W p F Q L F D
G J H R J U i z F D
H S R W U Y L o R V

H Q D V } H G L U H G H D Q F R Q V W L W X F R B Q D O L G D
D Q i o L M L Q F R Q V W L W X F H B C H F O L D S B G H D
P D L R D E D R G R W H X P H P E U R V

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6 RE UDI \$ U J X L O n H R H V F X P S U L F G H Q W R F H L W R R F U H O D D R F H Q G D B Q L H B R (W W D G F R U U H W R) X Q G D P H Q W D P F R U L H W R T D X H D ; U P T D X H

D G H F L G R S U H 7 F U L E X Q G O W F R O K H Q G R D D
G H Y H U H S R V W H U L F R P X Q W F R G B Q D G R
) H G H U D C S R R D L R D E D R C S R V G D V X I V S H Q G H U
D H [H F X o G R V R C R H P S D U V R D W R X W H [W R
L P S X J Q R D E N R B D R I F L V m R

E H V O P H Q W H D I G P L W E G D R R X Y R M U P U H L R
H ; F G H V D Q D Q U H V L Y L G D G H

F S D V D R Q W H D U R Q V W L V H X G L H D B S O U W L U
G D (P H Q G D R Q V W L W Q F L R Q D O I R U B R
- X G L F L i U L R

G S R R I G H E U D n R O K H B M G X L B U L P H U D R
H V W E U L J D U G R H D G H H F L S D U R D I R Q ; U P D G D
S H G R S U H 7 F U L E X Q G O W F R O V L G H T U D N O G R
W U G V K D G D V R P S H W r O H F E D U G F O Z J V

H p X P G R L Q V W U X P X H O W O R L V H D G S P L W L G R V
S H O R X S U H 7 F U L E X Q G O H U S D O U B E V W D U
W U D P L V B S D n R F H O V R L V O D D W Q F R Y D G R
L Q F R Q V W L W X F L R Q D O L G D G H

\$ V V L Q D R S H n R U U H W D

D 2 P D Q G D G H R H J X U D L P S H W B B B Y R V V D V
D Q X O D O R H V I D S R D W U L B f C E O L V F R Q V X W R U
G H F X V M D X G L F G R Q X Q D V X F X P e r Q F L D

E *Babeas corpus* S U R W R G H U H F R W R W L V G X F L R Q D O
L W Y L B *babeas data* R G L U H O L W X R H G R U O M R
D P S D U S R B *babeas corpus* H S H O P D Q G D G R
L Q M X Q o m R

F D o m S R R S X B D D o m R L Y S L - C E O V n B G r Q W L F D E V
H P S U R S y V ; Q D R O L E D G H D O F G L I H U h Q o D
T X H ~ O W V F L Q V H O U F R P S H W S O U L L Y D G R L V Y D
W U L E X Q D L V

G 3 R X D D W X G H Q R U F E H ; Q L G R G U D J H H W R V
J D U D Q R H *babeas data* Q m R R I U M D O T V X L S U R
U H V W B K O L n P R W F R Q n V R V L W X F L R Q D O

H & R P S H R X S U H 7 F U L E X Q G O M D O P J D Q G D G R G
G H V H J X U D F R C O M W O R R 7 U L E X G C H B Q V G D V
8 Q L H G R S U y S A X L S U H 7 F U L E X Q G O U D O

6 R E I R B I L Q L V W - p E J Q B F R U L H W R T D X H

D F R P S S U W L M D W L Y D B P U H Q W L B G H Q M S H - E O L F D
S U R S B U H [R Q H U D G R R R U R F X U D G R G D H U D O
5 H S - E O Q A M C H W p U P G R R R R X Q G D W R

E R O L Q L V W p - E I O R G F R V V W D G Y L Q F X O D R V H
O L Q L V W p E O B F D R Q L n H P U D] n G R S U L Q F t S L R
F R Q V W L V G X F Q R Q Y D O L E L O L G D G H

F G H F U H V B H n M R G S R I H U V H T X I Q U O S V P Y L D
G R 3 U R F X U D G R G U S * H S J - D E O F L F O V L G H D D Q G R
H [F H S F L R Q G O D H G D G B

G D V H S U R P X O J D B R O V W L V H X G L H U D F O X O W R X
D R V U R F X U D G B S U H S V - E O R L F I D U H G H R S W D
Q R W H U B S D / H R P S O H P B G R W D R D U H W U D
H Q V D U F I D U U H G F O I D Q L V W - p E J Q B F R H H G O
\$ G Y R F D F L D B I Q U D n R

H B D F R P S H W H Q F O X G B Y D Q J U H I V F R R Q I
S R G H F L G n H R D L R D E D R O D X M B R Q H U D G R m
3 U R F X U D G R G U S * H S J - D E O F L F O V W H W p U P G R R
V H R D Q G D W R

D D L (G H D W F H Q W R L Q T X H Q W O { P H G W H U R V
O D U J B B O R Q G B M J R Q W M H U D H G / H W L H Q D G D
F R P R D L (G H U R Q W P H L R U O V L G H X U O G D P H Q W D C
S D U C H I H G V W H U U Q D F U R H M X C B F X S D H m R
X W L O L V B U m R J X O S B S H W R O X G F n R Q D G R
) H G H U D O

E R U V H F X U Q R W X G D S L O D W D F R I Q P A L G H G O W D O
J R Q B F R Q { P H L F F D X S H Y D V H J Q F C H L P n V H Q G R
D V V H J X U D R G V H U F R D O H D R X W X D V L G D G H V
I H G H U D D S L D Y D W L F Q B U D n X R G V D D J S B R U D o m R
G H S H W U y O M Q D W X I B X O U R F X U P V R V H U D L V
G H U H F X U K V G V L S F R U y Q G H H U D G n H R Q H U J L D
H O p W U L F D

F H B D] n G R V X D R F D O L D D n O K F D V H k Q L F D V
F R V W V n G S U R S U L G B D G H V R I P [F H o m R

G S H U W H C R F A H P W D G R W F D Y L G D C B W X U D L V
V X E W H U H R Q H V D D B V X H R C H S U L F R V L V W y U L F
O R F D O I G B G W R X D H V S H F U W H D Y D U L W R U L D

H D [S O R U D G H R F X U V I R Q V H U G H T X D O T X H U
H V S p F H R I E M B H D X W R U L F] D Q M B Q V D m R
H G R V W D T G R D Q G V H F X U W R W L Y O H U F D P O L] D G R V
H P i U H W H U U G V R W D C R

6 R E I R B I L Q L V W - p E J Q B F R U L H W R T D X H

D \$ H G L S U R Y L V n U R L D I U M D O T O L P U L W G H m R
R U G B W H U L D O

\$ L V F X M G H C L E H U R E S H H G G R X W R U L] D o m R
G H O H L H O H J D H U X V S H Q X D D O Q W H U Y H Q o m
I H G H U D O

F e G D F R P S H W r S U F I L Y D D G R V X S U H P B L E X Q D O
) H G H U G R O U L E X Q D S L V U L H R U W L E X Q D L V
- X V W S B S R D B R G H U J L V O D F U L Y D R B X R
H [W L C R W R U L E X Q D H V L R U H V

G 6 r G R L Q L F L S U W L Y D B U M D V L G B H V S H - E O L F D
D V O H V R E W I H O D d) Q H W H U Q D F D S H S B E V O L F D
) H G H U D V R L V D V L O

H 1 D H V V O R J L V O H Q W U D B U C L R Q L D H V V R
1 D F L R Q P O C H G M I O L E M B D D R F D W p S D U D D
T X D B I E R Q Y R F U H G R V D O Y K D S Y V G H H H G L G D
3 U R Y L V H P Y L D J R U H [L V W r G F 1 D R S R G W D
(P H Q G D R Q V W L W X H V n H U B R W R P D W L F D P H C
F R O R F Q B D X G H R Q Y R F D o m R

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6 RE D8ROt WLE D Q DU t F R X O O G L H G L D H I R U P D
\$ J U i U p L D R U U D H W I R T D X U H

D FRP S C H R O X I Q L F t S L V R D E H D S H R F O H U L F U J L D
H D G H V D S U R S S U R L U D m H R U H R V F S H D Q L Q G H
U H I R D B D i Q I R C P E L G V R H W H U U L W y U L R

E p D F X O W B G R Q L F t S H R G L D Q M H V S H F t ; F D P D Q G D G L P X O W D Q H H V P H H Q W P H R L G D G M X R V R U
L Q F O X i P S D D Q L R U H V H R I U J Q R W H U F R H O H L G R P D Q G D G H R H J X U D I Q R D E M I G V R R X W G U H D F L V m R
I H G H G B S O U R S U L G H W R L Q L R E D Q R R G L ; F D G R M X G L T X U D I O R G H V I D Y R H W P R M O U b m S U R S R V W D
V X E X W L Q X J Q G R W L O L T X G S R U R P R V H X S R R U J D Q L Q P R H U Q Q F H R Q B O M H R U U H U
D G H T X D S U R R Y H L W D R E H Q V D R F H V V L Y D P H Q W H V L G H B B Q S G F L D V G R L Q D R O S h n F R U U H W D
G D G R o G H B O J X P D V G L G B S R V L W L Y D V D W H Q G R V R P S H W r G R L M X t j H V W U L E X Q D L V

F D O H I X G H F O B I U P U Y F R O P G H L Q W H V H R V F B O H V W D E H Q B R L G G M W L Y H X G L b h n R O
S D U Q G H U H I R D B D i U L X D W R D B I Q D i S U R S R U
D D o m G R G H V D S U R S U L D o m R

G S U R S U L S I G E G X W Q V X V F G M H V H D S U R S U L D P
o m B D U Q G H U H I R D B D i U L G H D V G K I H S U R
S U L H W m S R R V V R X D W U D

H G H V D S U R S F U L S D n d B P H R H V G R L D W W H X O R Y
G D G t Y L S G D E O G F H D P L V S n J R H Y L D D I S Q W Y H D G D
S H G R I Q D G R G H U F R O S U D G R H V V J G W D H p
G H P Q R A P S D U F H D O D X D L L X D L W X F H V V L Y D V
D V V H J X U F D Y G F O U R H U G Q L Q G H Q L H R O M R U R V F
O H J D p L F R P S H W r T Q F D B R Q V W L Y H X G L b h n R O
G H I H M R P H Q W Q H L m R

6 RE F R P S H W S O F O D J L Y D R W U D H W I R T D X U H

D FRP S B W L H Y D W L Y j D B I Q M O R H J L W O R D E U H
V L V W I G H D R Q V y U H V I R R U W H L R V

E p FRP S H W r F R F L Y D B D S Q L m G R R V V W D G G R V
' L V W U J H V G R U H D G R O X Q L F t S O L R J L W O R D E U H
S U R S D J D R Q S H D U F L D O

F / H U G L Q S I R I G H D U X W R B M J V W D G R V H J L V O D U
V R E U X H V W H V I S H F t G E D V W p U X B V m G H
F R P S H W S O F E L Y G E V B I Q L D m R

G B R P S H W G D F Q D r S B U D H J L V B D Q R U P D V
J H U D I L F O K R P S H W Y Q S I O D H P G R W D W G R V

H FRP S H B V Q H m D R R V V W D G H B R L V W J H L G V R U D O
O H J L F R O D F U R U U H Q V R I E R L H U Q H G W B D E D O K R

2 & R P D Q G G O W H L S K I D W L V D R G P L Q L V W R D W L Y
k P E L G V R X B R P S H W r T Q F L O V H I M R U H V L S Q R D o m R
S D U G V H I O J X G H W W L Q G W D i W B R G H O F I V G D G m R
F R P X P V H P T X D O T S U H H U U R G D H R L M P V S H F L D O
U H V R O F S I X W D Q G D G R H J X U D Q X H B Q H J D G R
S H Q R J m V R X G L F L R P I S R I W S H O U N D X O R D U H I H U L G R
& R P D Q G D G L P X O W D Q H H V P H H Q W P H R L G D G M X R V R U
G R P D Q G D G H R H J X U D I Q R D E M I G V R R X W G U H D F L V m R
& R Q V L G H B B Q S G F L D V G R L Q D R O S h n F R U U H W D
S R R U J D Q L Q P R H U Q Q F H R Q B O M H R U U H U
D W H Q G R V R P S H W r G R L M X t j H V W U L E X Q D L V

D & R P S B W H U L E X S H D Q R Q B O H U M D X O J R D U
P D Q G D G H R H J X U D S Q B P S H W i S O F U M D X O J D U
R U H F X B R Q W G D I F L V m Y R R U D Y R R O J D Q L V P R
L Q W H U Q Q F W B B D P R 6 X S H U Z I R U E X Q H O
- X V W L o D

G & R P S H R V K S H U L R E X Q O O M X O R P D Q G D G R
G H V H J X U D S Q B P S H W i S O F U M D X O R D H F X U V R
F R Q W G H D F L M Y R U D Y R R O J D Q L Q P R H U Q Q D F L R G
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H & R P S H M W I H J G H M X O R P D Q G D G R H J X U D Q o D
\$ F R P S H W S O F U M D X O R U H F X E R V R W G H D F L V m R
I D Y R U D Y R R O J D Q L L Q P R H U Q Q P S I R R X S H O U L R U
7 U L E X Q Q O D W D U

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, 1*/Ç6

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WKHQLVWVWZHWKCHG YDFCHSRQVRIWVH6)LUVDP PARXQLQH \HD BCRCHCW UQHYYHGHG
6HQDWHGHU YHW KFKLGHJDDY LW RUK, H6 VXUJH BKH ;VQ KRZ7KHQQNRXBXULR DW
&RPPLVV RCHCWVSHUW DVLRLQJWHUSU HWEXULRCHSDZ +H ECHQ HV RBRXODYWDLWH
DGPLQLV DQBVLRQF HPIW Q, W H S J Q D H Q X H Z H U L W R L Q U R X U W K J H W F R Q V H F X W L Y H
&RG B V Z H O O D C R O W K O H U P D W W 8 C U G / H M K , H 6 F K H F W N / K Y H W H U K R D S L W K C H D H P X F M R N L Q J
5HVWUXFDVXSHLRSPWI WK&KLBRXQV HODERKRYZHEVL OBR XEHC D [GHG \$FWHCHSHV
UHSRWRVWRWK, H6 &RPPLVV DFCCHU HDV XUDUGHSHSHQGMRULVK*XIIDZDORXQG
*HQHBRQVHO

\$WWRUQW&KLBRXQVZHQVHUYV DZ\HRUW 1RZKDOI ZDKURW DQ ; VHOJFQPHQHZV
WKH67KHSURYWVH6DQV D [SDZH WKLGDQFH WKSWVDU K L J R Q W K E L R W K X V X G H G X F W L R Q V
RQLQWHUSH B W V D Q D Z F R U U H F W S Q A H W K B W W D [S D V H W R O D L P R R X V S I C H S H Q W H R W K H
, 56L Q L W L J D Q S U R Q D G W K O H U M X S S I R W T K L U H S F R V M D G R S D S Q W R H V S H D V G H S H Q G W Q V V
WRDURXWK, H6 PLVLRQ DFFRXQWDQKMDUVVOKLHD DFFRUWBRKJH
0LQQHGRWRDRW H U W B X B G E F R X Q V Z K Q F W /

&KLBRXQVHOFHLYHG F DVHDVQFORVHGVXUYHWHPEHDQXQXDEBRVWRVWODQGLVH
FDVGVXU; QFDHCU 2IWKCHZDVHV W D Q H G X F V U R S R E A I F G L H C R W R M W K H G / R I J J \
UHFLDYHGDVFORWHKCHDMRWHLQVWVHGDZ GHGXFWBRQWCVX BHO L H W C H R W R P C R & R X O G
HQIRUFHPCQLWLJDDVFORQDILORXOWWLDWWRKCHDVSRRMDPPDQ, QNRXU "
FROOHEVQLRQXDSVFXPPRDQYIDFCHGLWLJ D W L R Q
SSSHOBRXCHWLJDUVLRVDDQ G QIRUFH PHQRV D V G U D E N U W S X E C E F R X Q V G Q S U D L U L H
DGYIDFCHVLLVWDQFH 0LQZKFRRRQIDMWW DQGRPSHG L D H D O O \

, Q) LVFBDDU &KLBRXQVHOFHLYHG J D Y P H D G R J V Y H L F Z W K H D F R G H Q P R V D V H V
7D[&RXB DVVHLQYROYDPSJDFRQWHDVQV5J R X I D P L S C H V V M X I D V P L S C H W K H V D \ V K H F D Q Q R W
GHWHPVLPQDWWLRQZHGGLWVBRQHWRWDQ E H F O D L D H G H S H Q G B I Q R V F D Q Q R H G X F K H
DPRXQWV D [Q S H Q D Q V L V S D X W K H Q R S W K ; V F D O H [F W S W L R H Q Y G R H V I \ R X U H T X D G I H H L Q H
\HDZD DOPRVVELOLRQ GRJRH [D P S O R X I D Q L C F R W D V G H G X F W V E O H

Source: Internal Revenue Service Data Book, 2012.

\$FFRUVGWSHDVV DW, H6 IFKLOHHJDDYLLVRU
D QRPLQDWKHG&RPPLVLRQH U
E VXERUQLVQHWVHIDV*XIQHBRQVHO
F HOHEVDFRCHOHJLDWH
G UHVSRQGUEDWKQJWHSHQDCHRGH
H EGDURJ, H6UHIRUP

\$GHVFULQWGHVWPLVVRDQWRDRUNV QJRWDFLQQWKBDVHRXFDDQWG XFRWVHV²RQO\
LQW&KLBRXQVZHQVHUFQFOXGHV H [S H Q W H R W K H I W H R L Q V F R I P C W K H D P H D G R L I
D D G Y R V I G Q D I D V L R Q W V L E D H V S R Q V L E L Q W L H V \ R X E J O R % H S K R D Q Q V I R D P R G H O I L Q R X
E OLWLRV D [S O L K U W H D & R X U W F R X G G X F W Z R U R W K H E L O R C R U R R G C R J J \
F FRQW, H6VHLQHIUPLQDWLRQV DWWWLUH
G UHSRULW H W V K O H 6 & R P P L V V L R Q H U
H WUDGRIZOCHYDGHUV

'XULQVFDDDU WK&KLBRXQVHOFHLYHG
VXFFHLCGHG
DSSHDWD[SD\HUV
E VHF RYLHQUE LO CRVIRHWDWH
F ZLQWKRDMRRJQWWLFDWHHRQ
G SURFHRVWVWJFHDVHWHFHLHYHG
H YRLGLQFJDVHCHQWD[SD\HUV

4XHVWLRQV WKURXJK UHIHU WR WKH

1RZKDOI ZDKURW DQ ; VHOJFQPHQHZV
WKSWVDU K L J R Q W K E L R W K X V X G H G X F W L R Q V
W D [S D V H W R O D L P R R X V S I C H S H Q W H R W K H
F R V M D G R S D S Q W R H V S H D V G H S H Q G W Q V V
D F F R X Q W D Q K M D U V V O K L H D D F F R U W B R K J H
0 L Q Q H G R W R D R W H U W B X B G E F R X Q V Z K Q F W /
W D Q H G X F V U R S R E A I F G L H C R W R M W K H G / R I J J \
G H G X F V B R Q W C V X B H O L H W C H R W R P C R & R X O G
W R K C H D V S R R M D P P D Q , Q N R X U "

PHQRV D V G U D E N U W S X E C E F R X Q V G Q S U D L U L H
0 L Q Z K F R R R Q I D M W W D Q G R P S H G L D H D O O \
J D Y P H D G R J V Y H L F Z W K H D F R G H Q P R V D V H V
R X I D P L S C H V V M X I D V P L S C H W K H V D \ V K H F D Q Q R W
E H F O D L D H G H S H Q G B I Q R V F D Q Q R H G X F K H
F R V W W K H R B B H G L F D C H R W K H [S H Q V H Q H
H [F W S W L R H Q Y G R H V I \ R X U H T X D G I H H L Q H
G R J R H [D P S O R X I D Q L C F R W D V G H G X F W V E O H
D P H G L F P S C H Q V H F D V L R D D O E H V W L H D Q G / R
L P D Q E H V E X V L Q G H G X F W K R R E H U P V Q D W
J X D U V G K M X Q D U S D G E H G H G X F V L E D X V L Q H V V
H [S H Q W H R W K H I W H R L Q V F R I P C W K H D P H D G R L I
F R X G G X F W Z R U R W K H E L O R C R U R R G C R J J \
D W W L U H

)RUPRVMXVWKRXKSHVDWKRREEIDHVRVW
6RPHWKDQRJEIDPRQJWKHLQMDVQXWQHSG
DSURLQVH D W W R H W K S D V W H D U R V Z R W K H
S D W M Y H H Q D L Q V K F D V R I K R U W H D L E W B H G L Q J
H [S H Q W H R W K H I W H R L Q V F R I P C W K H D P H D G R L I
\ R X E J O R % H S K R D Q Q V I R D P R G H O I L Q R X
F R X G G X F W Z R U R W K H E L O R C R U R R G C R J J \
D W W L U H

Source: Carolyn Geer, The Wall Street Journal, retrieved on 13 March 2014 - slightly adapted

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(PUHODJ... RSo... FRUUHW

2 FRQF... DYLR... 1mRV... FRPR... GHM... GHE... KXP... DVV... HYL... UHJ... FUL... FRPE... LQD... VHU... GHR... ItV... SUHY... TXH... FDP... GHP... WRU... SUHV... &RQ...

Adaptado do Correio Braziliense, 18/02/2014

D 0DQW... UHVS... 3DQW... E 2/HJ... QDX... F 3UH... 3OKH... G WHU... VHQL... H SUR... GH SU...

\$VVL... IRUPD...

H6HP... (XUR... SUHV... JORE... tQGL... GLUHE... QR3... VDWL... DJUH... DJUH...

Adaptado de Folha de S. Paulo, 12/02/2014

Table with 6 columns and 5 rows containing letters and numbers.

\$VVL... IRUPD...

IUXWR... HSRG... GRVH... LQWH... GLUHL... UHODD... HBB... \$GPL... RVLQ... GGHV... VHUYL... DLQG...

Adaptado de O Estado de S. Paulo, 17/02/2014

Table with 7 columns and 5 rows containing letters and numbers.

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\$VVLQDSDHFRRUUHVSRQURDPDWXGHO
JUD;D GH SDODYUD LQVHULGR QD WUDQ
\$ 5HFHLWGHUOHOPVHPSWHH YHV VH QRP
6HFUHVGDHLFDHLMGHpDSHQDDLDLWHFHQWH
GHQRPLGDGRLQLVWULDEOXWUUDLQCHMLVH
FLQFRFXGRM [LVWRQXDFDU LD WRRUQRX VH
QHFHVVSUUDR GHUQD]DITXLQDUHFDDGDRUD
H;VFDOL]EGREURP SDUSURPRXADPDLRU
LQWHJHIDVURHVFRV&RQWULBDFEQWHRV
FXPSULPHHSWQWkQBREULJDWJLVE XHV
DVROXGRMYHQVSURLEVOHEHDFRPRDFHVVR
jV LQIRUPSDH)WVSDILV DGHQDWHGHFDGD
FLGDGRMFXUJLPBGSWRUHGDHLFDHLMGH
UHSUHVXQWRJQL;FDYDLQGRDIFLOLW
FXPSULPHGWERLJDWJLVE XFRQWUULEXU
RDXPHGWRUHFDDSDHURVLRJGDQQRV

8BRSUREOPDWRP SOHTXRDQDHRVVD
VWLDONORIDGRVQBYWUDMLOP HQRQIUUDWRU
TXH QD PDLRULD GDV JUDQGHV FLGD
SURPRDDEGRULPLGRVREHUVITDXHVWmR
XP JUDQGH GHEDWH QD VRFLHGDGH E

Adaptado de <http://www.receita.fazenda.gov.br/srf/historico.htm>. Acesso em: 17 mar. 2014.

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2WUHFKRIVXIRUPS)KIPWH [DGRD S V DGRU QDCE
(VW DGRRLQ DSVH PDV V VGHVR RUGH QDGR
\$VVLQDROSDURQWHRVHGHPHTXHQFRDQ
HPTXIGHYHPSDUHSDHLEDRPSRDPWH [VRRHVR
FRHUHQRORTRTXRWUHFKRSHYHLQLRLVH [WR
H DVVVX FHVVLVD P W G W X H L G V D L D B R S H m R
FRUUHVSRQGHQWH

(VVSIRG/HU L V O P R A D Y S W R X Y H U H S H U F X W L U
DYRQ DVX DRAGHVHMDRSUHRFXSDSIRWR
(DVHJXUSQEDM FVHWRUODDREBHWRGDV
DVFDXVDMÁLJBESHVVRSDMLQFLSDOPHQW
TXMLYHIPJUDQSHGDGHV

1R-VWLDBQRFRPRFUHVFLPGHFWERPH
SUDWLSFDBRQRUMVPUHVRLG-RPHGRV
TXSHIHQDUHPGXGD&DGH HVSRQVDELOLG
SHQSDUDQRLJXDOPYHCHVPHDGHVHVD
GPDQXWHGDGBRWXDQRRTXM/RDQD
PDWpULD DOWDPHQWH SRORPLD

7HLQLFLQSHLYSRRVDHXP D DIXQo}HV
TXBVRFLHSDRHLRQ&RQVWLWVWUDDFLX
/HJLVOBWVSYRUDHVVSRGRUPDLVEHUWR
HGHRFUCWUFRLEHPRFUIFWLFSH D V H
SDSHO

0DWRGRVDSDUODVRIJXUDDGLRQHDSR
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LQIHUDDQHMHMIDIXRQoGHRDOKDCYHDOWD
GH DWXDOL]DomR GD OHJLVODomR

3RUVFRVPRmEHP YLQPHGLGFRVPR
UHIRGDSROLFLDRVWQWQRV D X R H Q G R
YLJLOKGFDDmCRD D XWRULSSDUERQVHU
FULPLQDOLGDGH

\$VVLQDROSDURQWHRVHGHPHTXHQFRDQ
FRUUHWD

D 1RVUDQVFCRDKLHWJyGH DGRV H V F U L W R V
GH \$ U L V W y V S D O M D Q S R U 3 R O T E I G R H S R L V
/R F N B X V V H B X R Q W H V T X H L P S X R X Y H
S U H R F X S D O m R L V B S R C H G R S F R L Q D W U X o m R
G H X P J R Y H P Q S H U B E T R X K i X P F R Q W U D S R Q W
G H Q V B R U y S H J L H R U F G F L R E H U D G F L D G R
P D Q W r O D G H Q W U R G H D O J X P D V E D O L

'HVIWDPDSRGGHVVULEQDVGDDLPVTXKX
DVSHS W R R E H U B Q W D R X X O P D S D U F G H O W D
1HVVFRQWHDQWVWULEXWDDHIBOL]DGD
GHPRGWLUKGRPRQDUFXHUHLQYLQGLFDYD
VREHUSQUND³FULDRVWULEIXMVRVGLWRV
GHYLDVXSRUWIVERTXDOTXBIUDQRVLD
SRVLELOLGDGH GH UHVLVWRQFLD

2VW D G H R W L G D S H H U D R S D D L C R W H U Q D F L R G
U H S U H D H Q D H R V X D H O D F m F D V R X W U D V
Q D o } H H V Q S O D L C R W H U C P S R G H J R Y H U Q D U
W R G R A Q G L Y T X X H M Q F R Q M R V H H W H U U L W y U L
/R J R D V R E H U P Q E B R G M X H Q m B H F R Q K H F H
R X W T X R O K V H M D X S H U L G B H [H U F G H R V D
V R E H U B I O H D L J T X I R V L Q G L Y C G X H R V Q H o D P
R V U H F X U V R V G H T X H Q H F H V V L W D L Q
G D G H

1HVVFRQWHRWRFRQVWLWXFISRCWHLVPR
FRQFHFRPRRYLPHIQVFR OYJLGRVY;FR
TXISUHJDELPLVGRSRSBIDUDDUDGWLD
GLUHWHFRGRIRUPXODDGRORXoLmVRVYDLFD
FRQFHSHLRUHVVRVWDBRXKDYHGH
UHSHUFXWLUHP QR SRGHU GH WULEXW

&RQIRIRIHPDJUDQGRWRUIRRVRYL
PHQVFRQVWLWDFLLRQVFRQVWLWXFLRQD
FoivHLG EHYROXGRNRWDQWULEXWDDmR
E p V H D O W D I H J D P S C D R R Q W U L E T X L M H R V
W U L E T X W A R R P H Q W M H X V W L Q D F R P S U H H Q V m R
G H X P (V W D C R F I L Q O V H U Y H Q F L T X C H X P M D D
F R Q V R O I G P D i T X R Q D E O S D F S D J R S I S F L H V U
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H 2HPSUHGRYtUJXOPD SURGXWQWL ; FDGR3UHVHUYFR H/UR Q/HLI DARD Ø V S JLUWHR LGHV
Wy[LFRHGLFDPHOWRMXVWL\$RDUWRHODUSRQWXDomR DR
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GH XPD HQXPHUDomR

\$VVLQDSOHRFRRUUHVSRQWRDPDWXFD O
JUD;D GH SDODYUD LQVHULGR QD WUDQVFLAURJGRWHIWRX
D LQVHULU XPD YtUJXOD GHØRLV GH 3U
E VXEVRSLWRFWLQDSODURQWHPVHV*V '
O SRU XP WUDYHVVMR HR VHJXQGR

1R GHVHQFRQVWLWXRFLVRQIDEXMIRVQWH G VXEVRMLUDYHDMGRHHPERODSRXP D
LPSRUWDQGRVMEFD;VQDVQFHGHFVGHQWH YtUJXOD
SROtWHFRUHRMGLVSHSDIUTKINDOP H LQVHULU XPD YtUJXODGHSRLV GH 3W

IUHQWH VRI XHYM BFLDQVHTXHQWRH PHQWH
SULQFHSGRUDpWLLQRLVVRFDNYRDSHWrQFL\$WVLOBØHFRFRQVVRSMXILRGRPDWLFDOPHG
WULEXWFRQDVLWXFLHQVOPHCOMHRLVGRVFRUUIHWR[WXDFFRHOVSDWHDHUQVHQLDGR

SRUTWBO LQFSHRrDDXWRQGRGDYHUVRODFXQD GR WH[WR DEDL[R
HQWHQWHJUGDQWEMUDØQRm(RWDGRV
HØXQLFtS\$RMLJrQSDDXWRQRIFRQ{PLFR TXDQGRLOLGHSDFD/WUDWRP\$RQVRLVWD

¿QDQFHHWDTXNDM D RXWRDFDGRQWH GRLQYHVWRBIDULQFLSOVDPFRQKHFHU
SROtWLLFRVLEØVVRVSHFtFDSHWrQFLD RGHVSLORFGVHXDMXGODQFHTHPRP

SDUSRVISUySULQWVWLWXRMPLHXDWRLP QRVVSVIWLFBVHRFXSOHFRVVDUWLDGRR
WHUHPVXD SUYSULD UHFHLWD WULLEXWLLD GHVHQYROYVRFFHDFRSHFGDFULDØGR

\$GDSWØGRWWS ZZZ DPELWR MXUSFLVFRFRP EDGRVHVVFHQWH HP VLWXDomR GH YXOQH
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'HVVIDRUPDLPSRUWØHWWHMOHVWLQDGRV
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\$GDSWØGRPXQGRLOKRWWSV SW EU IDFHERRN FRP
HPSUHØBHVVVR HP PDU

\$VTXHVW}HVWRP\$REJDVRIUDJPHQWHR[WR D \$VVLTPXHRVLQYHVWWRQVHUVHFR
DEDL[R FLGDGFRFXQWDPEpPHMDPHVSRQVIYHLLV
SRDWLYLGØSHVHPXSHUWDLWXDØJHV

'XD\$HVVTXGLDYXOJDHFDHQWUHPYQVØBP
TXHRVEUDVLQHLLHMR mRR OLGTXDRWR
SDUHBFIDGHODSRQVLDGØHTXDQGR E 7DØVHLTXDQGRHJXLGHØGHTXDGDPHQW

DEULDRVhRDSUHIHUp\$FIO\$RVLQDWHV
TXHFHGHVWLQDQPD MX\$VR UJDQLDØ}HV
QmRRYHUQDPHØWØHWP \$OPP
GLVØR XFRR/QWULFØEØVHVS RVVtYHO F 0DmRD VDSH QCHW WLLQDXLpGRH[WUHPD

DEDVFRVRVDRV DYHØRDo}HMPERUD
RFRPSOLISØGRHØVVRVWØPEpFXHP
FRQKHFH R VLVWHPD

\$GDSWDGR GH ,VWR E G 'HVWDUWH JHFDUWFRPLRØMUDRPHYQWH
VRFLDRØFUHWHLQDØRQDQFRRØB}HP

\$VVLQDSOHRFRRTXØVXEVLWQDKRØFRIUE DO
XVDØBWH[SVRRYRØDØDPDWLRLØCFRHURQFLD RFRMQØHØRITXHGHIRUPDRPSOHPHQWD
WH[WXDO FRPEDWHP VLWXDo}HV GH YXOQHUDE

D 3DSRQWD'DSRQWDP
E 3SDUØFH' SDUHFP
F 3GHVWLQDØHVVWLQD
G 3DEULPRV'DEUHP
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H 1RHQWDQWRGØXOQHUDEVØUGØGH
GHVLJXDØRØGDHFRPSHMDØVRVWDGR
TXDQJWRRFLHGDØHØRYLGHPØIDØLVPRV
GHVXSHUDØRØHØHRQHØDØØDLØV
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\$ VVL QDRSH HRTX BUHHV GURW WDF KROLO QKDGRFG HVH QYROY DPHIQWXR Q E B B G H M X G L F D G D
SUHV HUFYDU UHUHDP D WILF DVCS IDIFVR BUUR QFLD WHOD GJHFR HVHDFR RHUR QFJLX PHQ W B WLYD
WH[WXDO UHWLUDU GR WH[WR

, QG HSHQGH QGWH R BLOWHU DHR IHS DE OLFDD R DUWLJR HP CD SDXODWLQD'
RXSULY DDBXYLG R W LDRU W HSDR GDU L Q Ft SLR EV B U W Q DRR Q W UDR 3 M BD G PLQLV WOU Dom R'
FRPX QDL Q Q Dn RHJ XODPH GVM V Q D V D Q GR VHHV FUHYHQGR PD SHQDV
DFHVVLE LDFLQD; GH Q FL D L Q G H S H Q B D Q FL F R DUWLJR HP 3 R GLUHLWR'
WUDQVS D U H Q H V I S R G V F R Q W S D E D L R L O X om R G R DUWLJR HP 3 DOV RXYLGRULDV'
GHD O J X Q R V F R P S O H S I R E O H F R Q W H P S R U k Q H R V B U W Q D R R Q W U D R 3 B S R S X O D G m R'
P X L W D H J H J U D G S R M O D H G X G R R H V S D o G R H V F U H Y H Q G R H D S H Q D V
GLIORJR

\$ GDSW GDRX OW WR QSHU Q L X Q L G R W J L D V R G H I L B W L Y Dom R \$ Q D O D W H H J X L Q W U H R V D H P U V H O D J m G H G R V
GH GLUHLWRV & RUUHLR %UD]LOLHQVH PDU WH[WR

D 4XD QGRWLDY DROX GHR O J X S U R E O H P D V 2 X Y L G W R B U D B B D F I D L C O V H G S R L Q F t S L R
FRPSOHIR R Q W H P S R S I R Q V H R Q W U L E X t G D G L J Q L G D S H V V R X P D Q D R Q V W L W K L o m R
TXD Q G R U D G P X L W D H J H S H G D L P L Q X G L m R , , \$ W U D Q V S D G H y O F I n D R W Q W L G H D G M D W D L V
HVSDoRV GH GLIORJR ,, DPSOLFROGLUHS W W I H F R R D S U R [L P D o m R

E (IHW S R D W R O X F D F Q D W U L E H L O J X F Q V D P S O L F R O G L U H S W W I H F R R D S U R [L P D o m R
GRSUREOHR P S O H F R R Q W H P S R P X Q W B V H Q W U H R J H V W R U H R V S U R E O H P D V G D
YH]HV JHUDGRV QR GLIORJR HP UHGX] S L P L Q X Q D M Y G L F L D O H S O H I R P R G L Q i U L R V
F 6HQGRH WLS Y D G H P R Q W U S L E X D R O X F L R Q D U S H U P L W H X P D H I H W L Y D o m R P D L V U i S L

DOJXGRVFRPSOHSIRREOHRQWHPSPRUKQHFRV R Q W U D P U H V S D O G R Q D D U J X P H Q W D
JHUDGRV PXLWDV YH]HV SHOD GLPLQXLomR GR GLIORJR

G (P HQ B R H W I D Y O J G R V F R P S O H S I R R E O H P D D D S H Q D V ,
FRQWHPSPR S R G H R W U R O X o P n X L W D H J H V E D S H Q D V , ,
JHUDGRV SHOR UHGX]LGR HVSDoR S B U D S H C O R J R , ,

H & D M R H W L D Y D R O X G H R O J X Q R V F R P S O H [R V G D S H Q D V , H , , ,
SUREOHR Q W H P S R S R G H R W D R Q W U L E X L o m R D S H Q D V , , H , , ,
JHUDS R O D I G X P n R W D I V H G R N V S D G R V
GLIORJR /HLD R WH[WR DEDL[R H UHVS R Q G D j V T X

/HLD R WH[WR DEDL[R H UHVS R Q G D j V T X \$ S U H I H P X Q U B L S V D O D G V F H U H G D U L D

1R%UD D E O L D H D B D X O D H W S Q Q G R V R X Y L G R V H R R Q V H T X G O F H L Q W U D G R V D G H
GLUHILXQGVDPHQGFB UVQFG B L R J Q L G D G H G H R D o G R L P S R G V H R H Q G B Y L D G R X G D U
GDSHV V K D P D Q D D & R Q V W L G K L o m R D ; Q D Q F S L D R M B W G R H I M S U R P R G R V
UHODFLR Q G D G H P R F W I D V G L R D W D H S G R D G L U H G M F B V D Q H D G R O H V G H Q K D H S D G m R
VRFLHG D G H E U D V L O H L U D G R 6 X O

1DDGPLQLV W U E D O D F O P H R Q F U H R W L J D U \$ L G H P D T X H W R G R X H T X H L U S D P U W L F L S D U
GLUHFRVQVWLWGHSHRQLD D O U R Q H F B G R G L U H F L S Q H B R Y D O B H Y L G R) X Q G R
FLGDG M R F D Q D G H T X S O R V U D W D P H Q W R 0 X Q L F G S R D O U H L O V R O M k Q H \$ G R O H V F r Q F L D

GHUHFODPDG]HQ/~ QFLD X J H V W D H V G R D o m R W D E H S C H O F D G D p V L P S O H V
RXYLG R D L P S O L D W U D Q V S D G H y Q F J L D R V Q m R U [D] X D T X H P R O D I E R W D O R G R H D V G R V
HHQWLGHVGMV D V O P G H H Q V H R M D R Q W D W R V m B E D W G G L R S R G W U R I Q G H Y L G R

GRJHVSR E O E R S U R E O G E D R S X O D o m R 2 Y D G R H V W L D O F X G R G R K Q L F G S R Y Q H L W R V
'H I R U P D R P S O H P H O V R X Y L G R S U I E D V F D V G D U L D G B G R O H V E H H Q W H I L R M D L F L W H V
HPHUVH R P R P L P S R U W L D Q W W H X E H Q W R O H J D L L V Q W H J U D G H P G X Q W G H R G H Y L G G R

JHVWSDRU W L F L D S S U W L Y E B R Q G W D G B G H F O D U D O X B R D F U H V B R G F D U H V W L W X L U
SR SX O D X S R G M X J H R L W U H G M H V G L G D V 4 X H F X L V H R W W G L E Y S H U B F X P D V F U L W y U L R
JRYHUQDPH Q W Q L R U G P D U P S S R U W I y O L R G H R Q W D E I H O L F O D L G H K W D H X P S R G V M R
GHSROt V S L F E D L F O H P D S R G H L P S H O L U U H Q G H D I V W L D P O G & \$ G H K D S D G M R
MXGLFLD G H S O H I R P R G L Q I R U L R M R 6 X O
SRXFRL VTXRR VGLUHSLRGRV H H I H W L Y D G R V \$ G R D o S r R G M H G L U L D X B S D U R N G H W W F R O K D

\$ GDSW GDRX OW WR QSHU Q L X Q L G R W J L D V R G H I L B W L Y Dom R \$ G R D G R H V G M H H V W H O N D F O B V O R & \$
GH GLUHLWRV & RUUHLR %UD]LOLHQVH PDU UHF X H S R R V W H U L R V P D I Q W X E U H F X o m R
\$ G S D V G B I K R V W S Z Z Z R F R U U H \$ R I Q W Z V F F O U E U

\$VVLQDSHFRUUDHMDYSBDMWR/WL\$DDRDLY\$VVLQDSHFRUUDHWSGRWBBDHVWUXWXUD
XVR GD SUHSDWLDHMD}HV GH UHJrQFODQQRtWVWVBR

D (PDRXQQRQLFLSODOD`pH[LJISGHOR
WHUPR`3GCHYLGR`

E (PDTXHPOLQWURBRRPSOHPGRWR
YHUWRD]HU

F (PDRXQQRQLFLSODO pH[LJISGHORHUPR
3YDOQU`

G (PDR5`OLQWURBSPUDOHORVH
FRPSOHPHQWRV GH`3GFODUDomR DQX

H (PDXPSURMORWRLQWURRFRPSOHPHQWR
SDUD R VXEVDQQLYR`3GRDomR`

1RSHVHQYRQYDRUHQWRQVDRHRRGR
WHP\$SRUEVDRVDSFDMLDGLFDRRVVLELOLGDG
XPD KLSyWHVH HP

D`3DMXGDU DOQ`QHDFLDU`

E`3TXHLUDP SODUWLFLLSDU`

F`3VmR DEOWLGRV`

G`3GHYH SORFXUDU`

H`3DQDOLVDUi`DSURYDui`

\$VVLQDSHFRUUDHMDYSBDMWR/WL\$DDRDLY\$VVLQDSHFRUUDHWSGRWBBDHVWUXWXUD
%UD]LOGHMQ`GHPDU`GRH`IRWUDQVFRUPLWR
HUURUDDPDWLFDLV

D`\$OMQAD`OH`HYDIDUWU`LE`XV`D`P`D`Q`WR
GRHQGLYLGL`G`B`H`Q`P`W`O`W`D`W`RU`Q`P`D`G`R`L`I`F`L`O`
RSDJDP`H`Q`R`V`R`V`Q`V`R`V`O`W`D`P`R`R`S`G`T`Y`L`G`D`G`
D`W`L`Y`D`S`R`L`Q`F`I`R`S`P`S`Q`M`Q`R`W`U`L`E`Q`M`R`V`
SDJ`S`R`S`H`V`V`R`I`D`V`L`F`I`D`X`U`T`G`L`D`D`W`R`X`
QD`W`U`H`W`I`H`G`D`X`Q`L`M`R`V`W`D`B`R`Q`L`F`T`S`L`R`V`H`
JRYHUQR`IHGHUO`HQWUH`H`

E`2HVWRD`K`X`P`X`C`D`G`R`Y`L`G`D`I`P`S`D`W`L`F`D`P`H`Q`W`H`
HTXLYD`D`R`Q`R`W`H`U`H`Q`W`H`G`H`D`D`I`U`H`F`D`G`D`U`D`P`O`
MXQ`W`H`P`V`F`H`U`G`H`5`W`U`L`O`K`M`R`
FHQ`i`U`F`I`R`X`D`P`D`V`L`W`X`D`Q`V`R`V`W`H`G`H`Q`I`G`E`E`
ID]`H`Q`S`D`E`O`L`F`D`U`M`H`W`X`P`D`G`H`D`[`S`U`H`V`V`m`R`
GHV`F`H`U`P`G`L`Q`R`Q`F`H`W`R`D`Q`F`L`S`D`W`D`L`W`D`U`
DG`T`Y`L`S`G`E`O`Q`F`T`X`G`G`D`L`M`G`R`M`V`W`D`H`G`R`V`
PXQLF`T`SLRV`HP`

F`2RYH`W`H`R`L`Q`FX`G`D`I`G`H`D`Y`H`V`H`V`P`G`L`W`R`V`
TX`H`R`P`S`]`H`B`T`Y`L`G`D`L`Y`P`D`D`S`H`Q`D`V`
G`D`G`T`Y`L`G`D`L`R`D`D`H`F`X`S`H`S`B`G`D`X`W`R`U`L`G`D`G`H`V`
,`V`V`R`F`R`U`R`H`U`T`X`I`D`E`R`D`S`D`U`Q`H`I`V`G`D`Y`L`G`D`
FR`U`H`V`S`S`Q`B`F`H`V`X`H`W`W`O`D`R`I`X`V`W`D`R`D`
FK`D`P`D`G`R`V`3`F`U`P`G`L`W`R`V`S`R`G`U`H`V``

G`1R`D`V`B`H`V`W`H`U`P`G`S`V`R`B`V`H`N`O`H`M`R`P`
S`U`R`E`O`S`H`P`D`X`H`U`L`D`P`V`X`S`R`V`W`R`G`I`D`V`R`
X`P`Y`D`O`T`R`U`R`(V`W`D`G`R`R`r`B`D`U`D`Q`G`H`L`B`F`H`E`H`U`
/H`P`E`U`H`P`R`L`Q`G`X`H`D`G`T`Y`L`G`D`L`H`Y`P`D`H`U`D`I`O`M`D`
FR`P`S`R`G`M`D`V`B`M`U`G`S`R`V`P`X`L`W`H`P`S`U`H`V`D`V`
G`H`Y`H`G`R`U`D`V`M`i`I`H`F`K`D`U`D`P`D`V`S`R`U`W`D`V`

H`O`D`K`i`W`D`P`E`R`X`W`U`R`W`R`X`H`[`S`O`L`H`D`R`H`
D`X`P`H`G`W`R`Y`L`G`R`P`B`V`G`L`Q`F`X`O`B`Q`G`H`H`Q`W`D`G`D`V`
S`R`Y`i`U`L`R`H`W`R`S`U`H`L`Q`F`L`S`D`R`G`P`H`Q`G`V`H`V`X`U`L`D`
D`L`Q`G`D`R`H`H`F`X`S`G`D`R`U`L`G`H`H`e`
L`P`S`R`U`W`S`R`Q`W`H`R`Q`D`O`E`D`D`R`I`F`D`V`R`D`V`G`H`
P`R`G`R`H`U`B`I`O`U`H`V`F`L`B`H`F`Q`W`B`D`U`L`E`X`W`D`I`R`E`L`P`
W`H`P`F`R`O`D`E`R`U`D`G`R`

\$`G`H`V`S`H`G`D`W`R`X`D`L`P`S`H`U`I`H`L`D`y`H`V`L`G`D`
7`U`D`Q`V`S`D`U`I`L`Q`F`E`L`X`D`W`I`H`S`D`H`V`X`F`Q`Q`D`W`i`Y`H`O`
D`Y`D`L`Q`R`V`W`L`W`S`F`R`L`Q`V`F`L`G`H`Q`V`L`R`S`X`R`D`om`R`
E`U`D`V`L`Q`M`Q`G`D`P`I`S`Q`W`D`F`Q`V`W`G`X`P`D`R`
5`H`S`~`E`O`H`I`D`V`L`Y`D`G`H`I`R`Q`R`V`H`i`M`R`L`F`D`H`R`V`
H`O`H`L`W`R`H`U`H`S`O`H`E`D`R`Q`F`L`D`U`H`S`H`U`F`X`V`V`m`R`
G`D`G`H`F`L`W`H`R`P`D`S`B`O`R`V`X`V`H`S`U`H`V`H`Q`W`D`Q`W`
S`B`P`H`Q`W`V`S`R`G`H`H`I`L`D`L`R`Q`V`W`G`X`P`D`R`
V`L`V`W`H`B`D`E`X`W`R`S`G`R`H`U`H`H`Q`W`H`V`X`R`m`R`
R`Q`H`R`V`F`L`G`D`G`F`D`R`V`H`Q`V`H`R`H`M`D`I`J`U`H`V`V`L`Y`R`
J`U`D`Y`D`G`G`R`R`Q`W`U`L`P`X`I`L`Q`R`V`E`D`V`W`G`R`V`
P`R`G`R`S`U`R`S`R`U`F`L`R`D`I`D`X`P`H`Y`G`V`K`R`V`P`D`L`V`
H`D`Y`R`U`H`H`E`S`G`R`P`L`F`D`P`H`Q`W`H`

\$`G`D`S`W`D`H`G`G`B`H`W`H`H`O`R`M`R`D`W`U`D`Q`V`S`D`W`L`Q`F`X`L`M`Y`D`L`D`
G`L`G`D`G`D`X`L`W`S`Z`Z`F`D`U`W`D`I`R`U`H`Q`V`H`P`R`P`F`E`I`V`F`R`Q`W`H`
H`P`P`D`U`

D`2`X`V`R`G`D`S`U`H`S`R`V`L`B`H`R`T`X`H`O`WR`U`Q`D`V`H`
G`H`V`Q`H`F`H`W`H`i`Q`R`Q`X`J`D`W`T`X`H`R`S`U`R`Q`R`P`H`
X`W`L`O`L`J`D`G`R`K`D`R`U`

E`2`X`V`B`P`R`G`R`X`E`M`X`Q`P`W`H`R`Q`K`O`P`U`H`P`H`W`H`
j`S`R`V`L`E`L`G`H`G`D`G`H`S`~`E`O`H`I`D`V`L`Y`D`P`H`Q`W`H`
G`H`P`R`F`U`i`O`L`F`D``

F`2`D`G`Y`p`U`D`V`R`L`Q``W`H`B`I`X`Q`o`M`R`H`V`G`Y`H`D`
U`H`V`X`P`L`U`H`W`R`D`D`L`G`H`L`O`R`S`H`U`T`R`G`L`Q`W`i`W`L`F`R`
L`P`H`G`L`D`W`D`P`H`Q`W`H`D`Q`W`H`U`L`R`U`

2`X`V`B`R`H`U`~`O`H`P`3`R`U`D`Y`D`O`G`R`L`P`S`U`i`P`H`
R`U`D`o`X`I`R`D`L`G`H`G`B`P`R`G`B`H`I`X`Q`F`L`R`Q`D`G`R`Q`W`R`
V`L`V`W`H`P`D`W`U`L`E`X`W`i`U`L`R`

\$`H`W`L`G`B`V`D`Q`G`L`H`S`D`U`r`Q`W`H`V`B`V`H`M`X`G`L`F`D`
V`L`Q`W`D`W`L`F`R`U`P`D`H`O`M`R`W`X`S`U`H`V`H`G`L`Q`F`L`D`X`L`
H`O`H`Y`G`Q`L`G`H`L`S`U`H`S`R`D`S`U`R`S`R`U`F`L`R`Q`D`O`P`H`

(PXPWHVGHKLSyWHEVLDVWFRUPDOYHGH
VLJQLçFkEFLMVDWDWGHVLFVDFVFXODGDV
WDEHODRQDVLJQSRGFN7a UHVSHFWLYDPHQWH
SRGH VHDçUPDU TXH

D Vh 7 F7 " a UHMHLWD VH +

E Vh 7" F7 " a7 QmR VH SRGH UHMHLWDU +

F SUREDELGHLVDHHLWHDGRYHUGDGH LUD
p LJXDO

G RFRUUH HUUR WLSR ,HTXDOGRVDH DFHLWD +

H VHRUJXDQ HQWDSRUREDELGHLVDGRYHU
HUUR WLSR ,, p

6HYHUGDGHJDOXOWRHOVHTXVHQKXP
DOXGRPDWHPiWLFODQWmGRHFHVVDULDPHQWH
YHUGDGH TXH

D DOXGXOWR p DOXQR GH PDWHPiWLFD

E QHQKXP DGXOWR p DOXQR GH PDWHPiWLFD

F DOXGXOWR QmR p DOXQR GH PDWHPiWLFD

G DOXQR GH PDWHPiWLFD p DGXOWR

H QHQKXP DOXQR GH PDWHPiWLFD p DGXOWR

8PSROtJQRXSBVXLGLDJRQDHOmR
SDVVSRQRKHQW\$BUCVLMODRUP\$BGR
VFRQFOXLRQ~PHGRDGRHV\$ROtJRLQXDO
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\$QBViHDOL]XQGRVHSHUHFUVDRQFBU
TXHVGHVFLRQyQLRRHQXQFIDGRHVWR
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DDOWHUPFDWVHODVXODXDFHUWDGDPHQWH
DçUPDXUQmRi; HQmRi; TXQmRHMSSDUWLU
GLV\$GD FRQFOXL FRUUHWDPHQWH TXH

D WRGR < p ;
E WRGR < p ; RX ;
F DOjXp ;
G DOjXp ;
H WRGR ; p <

72'26 26 ',5(,726 5(6(59\$E26adada a reprodução total ou parcial desta prova, por qualquer meio ou processo. A violação de direitos autorais é punível como crime, com pena de prisão e multa (art. 184 e parágrafos do Código Penal), conjuntamente com busca e apreensão e indenizações diversas (arts. 101 a 110 da Lei nº 9.610, de 19/02/98 – Lei dos Direitos Autorais).

'XD V V W X G D G H W X H P L F D U B 5 H Q D M D W m R (P X P F R I H M W W X B U G D G B Y G V R G V R X U H R V U r V
 W U D E D G F R D P Q F I R L V W G H D P { Q H D J X D 5 H Q D W D G H S U D \$ V O H D W R U L D P W I L Q U D I R I D V Q p G V F R I U H
 H V W U D E D C F R D P Q B I R V W G H D P { Q I H D J X D Q D X P D S y R R X W U M H R U H S R V L H m C R H V Y D U L i Y H O
 S U R S R G m R R X V H M D S D U G H D V P { Q I S D U D D O H D W l y J X D D O / H R S U L P B I Q U H F W L p G H S U R D W D
 S D U G H V X D 6 D E H T X H 6 D U H D V W i U D E D C F R D P Q G R H L J X D O V H V V W B H R X U ' R I P R G B Q i O R G I R ; Q H
 D P L V W G H D P { Q H D J X D S U R S R G H m R R X H M D V H Y D U L D Y C H D W l y J X D D O V H R V H J X C O R H G H
 S D U G H D P { Q S D U S D U G H V X D ' H V V P I R G R S U D W D V H V V W B H R X U ' R I V V P I R G B F R Y D U L k Q F L D
 S D U D R E V X H P U P L V W G H D P { Q H D J X D S U R S R U o m G H ; < H F & R Y ; < F p L J X D O D
 G H D P L V W G H D U H 5 H Q D G H D Y W P I R L V W X U D V
 U H V S H F W L Y D P H Q W H Q D S U R S R U o m R

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& R Q V L D E X Q H E I R M H M G R H U B I P R G H ; Q S B D
 I [[V H • H I [[V H
 H P T X H p R F R Q M X G W R P H U R H D L Q W m R R
 Y D O R G U H X Q o m R Y H G M T X D Q G R H []
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\$ P D W T X D G U S D G B ; Q L I G O H U L F S R B U Q W H
 G D S R D D D D [D D]
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 P D W S U L H M D P D W D Q W L V V L P Y D O R G H V D
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2 F R V V G O R P k Q J X [O R R P [C E p L J X D O
 ' H V V H P R G R D W D Q J H Q W H G H

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D 5p W D Q J H Q W R f & Q W p R R G S R Q W R
 E 5p H [W H U L R B j f & Q W p R R G S R Q W R
 F 5p V H F D Q W H R j f & H Q W p R R G S R Q W R
 G 5p V H F D Q W H R j f & H Q W p R R G S R Q W R
 H 5p V H F D Q W H R j f & H Q W p R R G S R Q W R

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