MAGI MBU FLOWCHART

Start

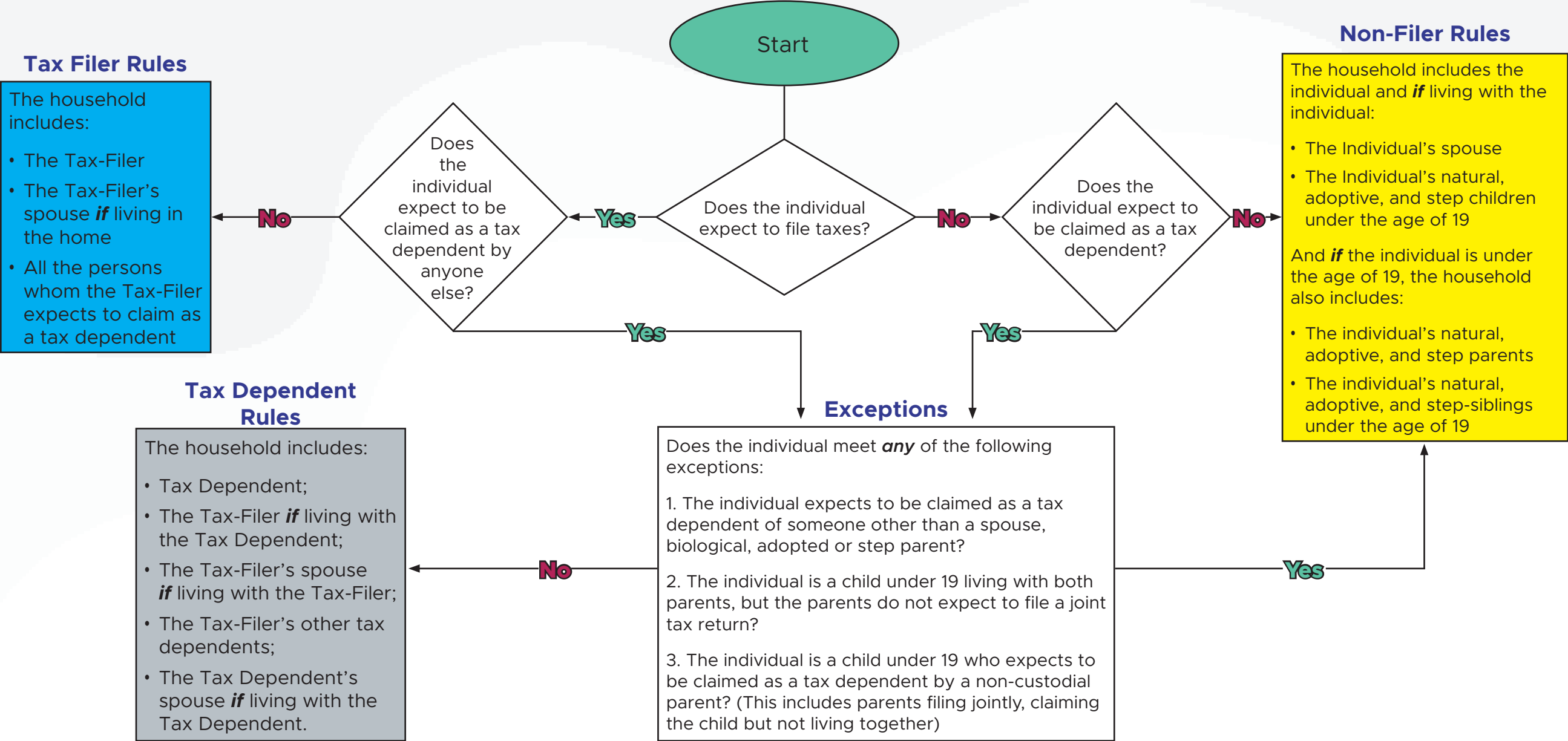## Tax Filer Rules

The household includes:

- The Tax-Filer
- The Tax-Filer's spouse *if* living in the home
- All the persons whom the Tax-Filer expects to claim as a tax dependent

Does the individual expect to be claimed as a tax dependent by anyone else?

No →

Yes →

Does the individual expect to file taxes?

Yes →

No →

Does the individual expect to be claimed as a tax dependent?

No →

Yes →

Non-Filer Rules

The household includes the individual and *if* living with the individual:

- The Individual's spouse
- The Individual's natural, adoptive, and step children under the age of 19

And *if* the individual is under the age of 19, the household also includes:

- The individual's natural, adoptive, and step parents
- The individual's natural, adoptive, and step-siblings under the age of 19

Tax Dependent Rules

The household includes:

- Tax Dependent;
- The Tax-Filer *if* living with the Tax Dependent;
- The Tax-Filer's spouse *if* living with the Tax-Filer;
- The Tax-Filer's other tax dependents;
- The Tax Dependent's spouse *if* living with the Tax Dependent.

← **No**

Exceptions

Does the individual meet *any* of the following exceptions:

1. The individual expects to be claimed as a tax dependent of someone other than a spouse, biological, adopted or step parent?

2. The individual is a child under 19 living with both parents, but the parents do not expect to file a joint tax return?

3. The individual is a child under 19 who expects to be claimed as a tax dependent by a non-custodial parent? (This includes parents filing jointly, claiming the child but not living together)

Yes →

COLORADO
Healthcare & Economic Security
Staff Development Division