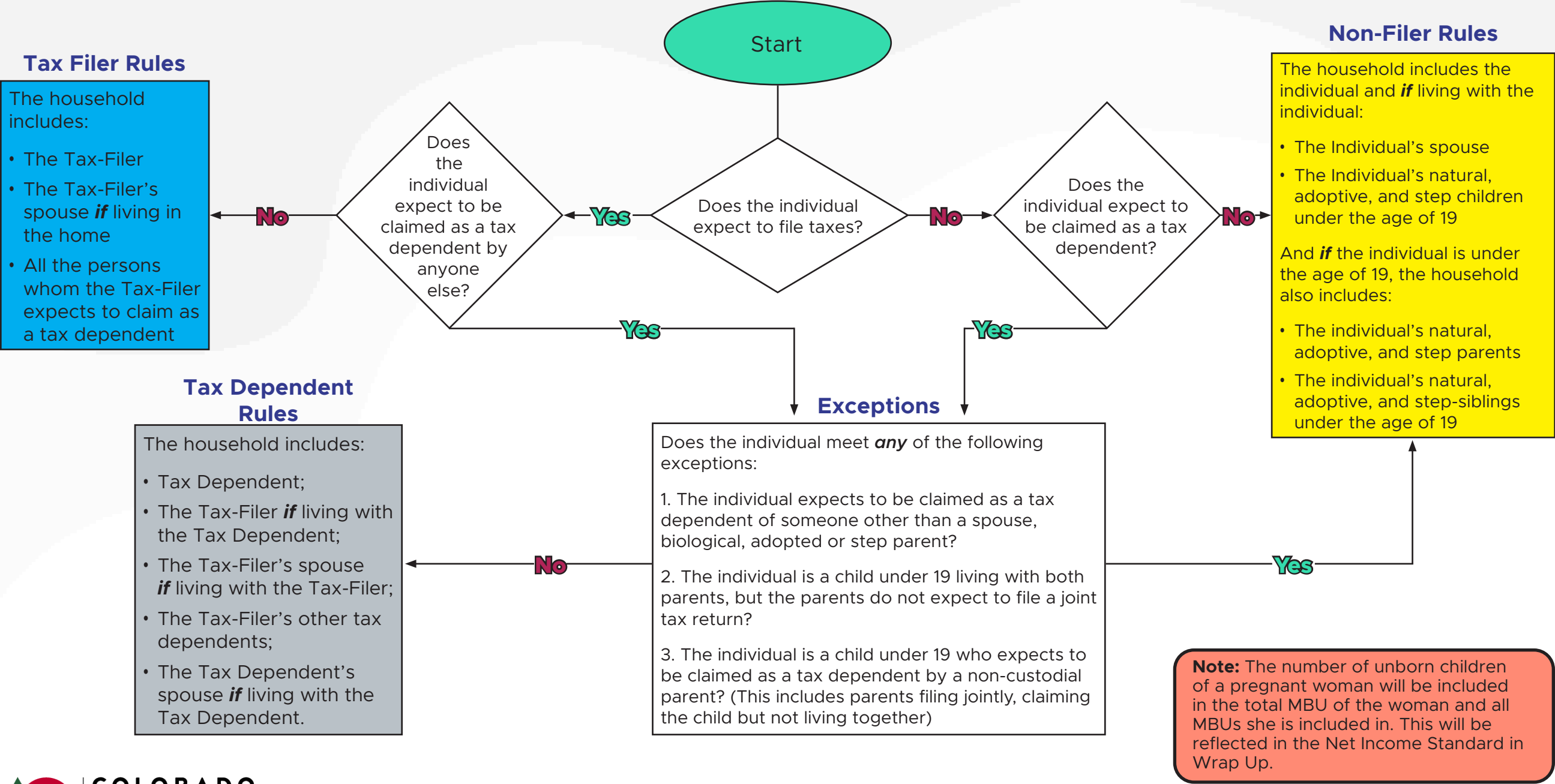


MAGI MBU FLOWCHART



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

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.

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

Note: The number of unborn children of a pregnant woman will be included in the total MBU of the woman and all MBUs she is included in. This will be reflected in the Net Income Standard in Wrap Up.