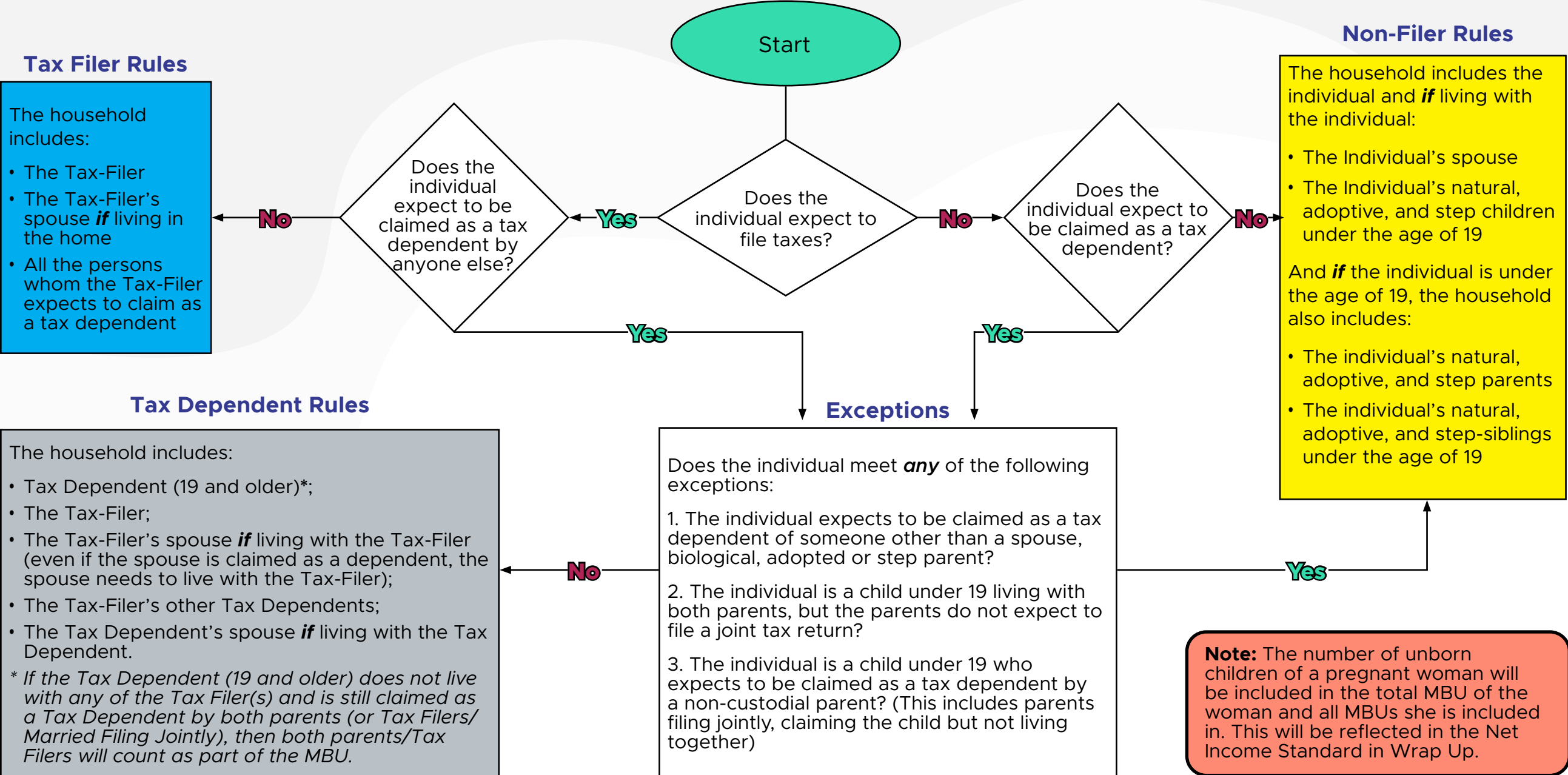


MAGI MBU FLOWCHART



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

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 (19 and older)*;
- The Tax-Filer;
- The Tax-Filer's spouse **if** living with the Tax-Filer (even if the spouse is claimed as a dependent, the spouse needs to live with the Tax-Filer);
- The Tax-Filer's other Tax Dependents;
- The Tax Dependent's spouse **if** living with the Tax Dependent.

** If the Tax Dependent (19 and older) does not live with any of the Tax Filer(s) and is still claimed as a Tax Dependent by both parents (or Tax Filers/ Married Filing Jointly), then both parents/Tax Filers will count as part of the MBU.*

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)

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.