## **MAGI MBU Flowchart**

## **Tax Filer Rules** Non-Filer Rules The household includes the The household Start individual and if living with the includes: individual: The Tax-Filer: • The individual's spouse The Tax-Filer's • The individual's natural, spouse if living adoptive, and step children in the home: Does the Does the Individual Does the individual expect to be claimed as under the age of 19 individual expect expect to be claimed No→ All the persons No And if the individual is under the a tax dependent by as a tax dependent? to file taxes? whom the Taxage of 19, the household also anyone else? includes: Filer expects to claim as a tax • The individual's natural. dependent. adoptive, and step parents Yes Yes The individual's natural. **Tax Dependent** adoptive, and step siblings Rules under the age of 19 The household includes: Does the individual meet any of the following Tax Dependent; exceptions: The Tax-Filer 1. The individual expects to be claimed as a tax The Tax-Filer's spouse *if* living with dependent of someone other than a spouse, biological, Nο Yes the Tax-Filer; adopted or step parent? The Tax-Filer's other 2. The individual is a child under 19 living with both tax dependents; parents, but the parents do not expect to file a joint tax The Tax Dependent's return? spouse if living with 3. The individual is a child under 19 who expects to be the Tax Dependent. claimed as a tax dependent by a non-custodial parent? **Exceptions** COLORADO Legend Health Care & Economic Security Staff Development Center Tax Filer Rules/household composition

Non-Filer Rules/or tax dependent who meets one of the exceptions/household composition

Tax Filer (Tax Dependent) Rules/Household Composition

January 2016 V3