

MAGI Household Composition Flow Chart



TAX FILER RULES

The household consists of:

- The taxpayer, and
- Spouse living with the taxpayer, and
- All the persons whom the taxpayer expects to claim as a tax dependent.

NON-FILER RULES

The household consists of:

- The individual, and
- The individual's spouse (if living with the individual), and
- The individual's natural, adopted and step- children under that age of 19 (if living with the individual)

And, if the individual is under the age of 19, the household also consists of (if living with the individual):

- Individual's natural, adoptive, and step- parents
- Individual's natural, adoptive and step- siblings under the age of 19.

TAX DEPENDENT RULES

The household consists of:

- The taxpayer claiming the individual as a tax dependent, and
- The taxpayer's spouse, and
- All tax dependents of that tax payer.

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, adoptive or step- parent?
2. The individual is a child under 19 and 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 by a non-custodial parent?

