





MAGI Tax Filer or Relationship Rules – Desk Aid

<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>
Does individual expect to file taxes and NOT be claimed as a dependent of someone else?	Is individual expected to be claimed as a tax dependent?	Individual is not a tax filer or tax dependent, or is a tax dependent who meets one of the exceptions in Step 2, or tax filing status is unknown
If yes, apply Tax Filer Rule	If yes, apply Tax Filer Rule unless one of the following exceptions apply: <ol style="list-style-type: none"> 1. Individual is claimed as dependent by someone who is not their parent/step-parent. 2. Individual is a child under 19 living with both parents (includes step-parent). One parent expects to claim the child and parents do not expect to file a joint return. 3. Individual is a child under 19 who is claimed as a dependent by a non-custodial parent. 	Apply Relationship Rule
<u>EDG Includes</u> Taxpayer +All claimed dependents +Spouse, if living w/ taxpayer	<u>EDG Includes</u> Dependent +Taxpayer +Spouse of taxpayer (if living with taxpayer) +All claimed dependents of the taxpayer	<u>EDG Includes</u> Individual + Spouse + Children/step-children (under 19) + For children under 19, their parents/stepparents + siblings/step siblings (under 19) (all must live with individual)
If Individual fits this profile: <div style="text-align: center;">  </div> Otherwise go to Step 2: <div style="text-align: center;">  </div>	If Individual fits this profile: <div style="text-align: center;">  </div> However, if one of the 3 exceptions listed above applies, go to Step 3. <div style="text-align: center;">  </div>	<div style="border: 1px solid black; padding: 5px;"> NOTE: For pregnant women, include the number of babies expected toward any EDG in which she is counted whether she is counted under Tax Filer or Relationship rules. Accept the client’s statement about the pregnancy and the number of babies expected. </div>