



**MAGI MC
Tax Household**

16. MAGI MC Tax Household



16.1 Overview

The Modified Adjusted Gross Income (MAGI) Medi-Cal (MC) household size and composition methodology is individual-based and based on the tax filing household, with some exceptions. Members of a household may have different household sizes within the same family and at the same physical address. Refer to [Household Examples](#).

The household size is based on the expected tax filing status for the year in which the application is filed. The household tax filing information should be entered as it is reported, and should not be changed without the client's consent. The Federal Hub does not verify household composition; case changes without the client's consent may affect the outcome of the tax return with the IRS.

Example:

If the client applies for MAGI MC in 2014, the tax filing household for that year is not reported to the Internal Revenue Service (IRS) until the 2014 taxes are submitted in 2015.

Collecting Tax Filing Information

Tax information can be collected from clients over the phone, in person or from CalHEERS (Covered CA application). Clients are not required to return forms but the following forms may be used to gather information: SSApp, SCD 2350, CSC 91 and SAWS 2 Plus.

WE CANNOT PROVIDE TAX ADVICE TO CLIENTS.

The MAGI MC household consists of three categories of individuals:

- [Tax Filer](#) (individual(s) filing a 1040 tax return)
- [Tax Dependents](#) (with 3 exceptions, when non-filer rules are used)
- [Non-Tax Filer](#) (neither a tax filer nor claimed as a tax dependent)

Note:

Members of a family can have different household sizes. MAGI MC is individual based, using a separate determination for each member.



16.2 IRS Tax Filing Statuses

A tax filer reports one status to the IRS for the tax year. There are several different tax filing statuses when filing taxes with the IRS. These statuses are as follows:

Filing Status	Definition
Single	A person who is unmarried, legally separated, or divorced (as defined by state law) and files a tax return alone.
Married Filing Jointly	A person who is legally married, whether living with or apart from his/her spouse, and files taxes together with his/her spouse.
Married Filing Separately	A person who is legally married, whether living with or apart from his/her spouse, and files taxes separately from his/her spouse.
Head of Household	A person who is unmarried or considered unmarried for tax purposes and pays more than half of the costs of keeping up the home for a Qualifying Child and/or Qualifying Relative whom he/she claims as a dependent.
Qualifying Widow(er) with dependent child	A person, whose spouse passed away within the two previous tax years, has a child or stepchild who meets the definition of a Qualifying Child , and pays more than half the cost of keeping up the home for that child.



16.3 Tax Filer Rules

A tax filer is an individual who:

- Intends to file a tax return (IRS Form 1040)
- Does not expect to be claimed as a tax dependent by someone else

The MAGI MC household includes:

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- The individual
- The spouse (if filing jointly or filing separately but living together)
- All persons the tax filer expects to claim as a tax dependent

Note:

The primary tax filer in CalWIN in the **Display Tax Filer Detail** window *is not necessarily the same* as the **Primary Contact** in CalHEERS. Not all tax filers are primary tax filers; generally, each primary tax filer requires a separate case due to system limitations.



16.4 Tax Dependent Rules

A tax dependent is a person, other than the tax filer or the tax filer's spouse whom the tax filer claims as a dependent. The tax dependent's household size is the same as the tax filer's household size except in the following situations when the **non-tax filer** rules apply:

Three (3) Tax Dependent Exceptions

- A tax dependent who is not a child (biological, adopted, or step) or spouse of the tax filer (i.e. generally, tax filer household size will include the dependent. The dependent will have a household size determined by non-filer rules.)
- A child living with both parents who **do not** expect to file a joint tax return (i.e. unmarried parents file separately, both parents are included in the child's household).
- A child claimed as a tax dependent of a non-custodial parent (i.e. the child lives with mom but is claimed by dad who lives outside the home).

Example:

Mom lives with a child who is claimed as a tax dependent by the non-custodial parent (dad). The MAGI household sizes would be:

CASE 1: Mom's household is 1. (Mom)
Child's household is 2. (Child and mom)

CASE 2: Dad's household is 2. (Dad and child)

Note:

The parent who claims the child on his/her tax return is responsible for the child's health insurance. If the child does not meet Minimum Essential Coverage (MEC) for the tax year, that parent will receive a tax penalty.

In the example above, if the child does not meet MEC, the dad will receive the tax penalty for the child.

	Health Insurance Coverage Dependent	Qualifying Child or Relative for IRS Tax Filing Purposes	MAGI MC Household
Definition of Child	Biological or adopted child	Qualifying children include biological, step, adopted or foster children, siblings, nieces or nephews, or grandchildren.	Biological, step, or adopted child
Age Limit	Children must be under 26 to be eligible for dependent coverage.	<ul style="list-style-type: none"> Children must be under 19 (or 24 if a full-time student) to be claimed as Qualifying Child. No age limit on being claimed as a Qualifying Relative. 	<ul style="list-style-type: none"> No age limit for applying the tax dependent rule to child dependents. For applying the non-filer rule, children are under 19 or 21 if full-time students.

16.4.1 Dependents for Health Insurance Coverage Purposes

A *coverage dependent* is a child (biological or adopted) who is under age 26 and can continue receiving health insurance coverage on the parent's employer-sponsored health plan.

Who Qualifies as a Coverage Dependent?

Example 1: Pietro is 24 years old, lives on his own, and earns \$30,000.

Question 1: Does he qualify as a coverage dependent?

Answer 1: Yes, because he is under 26 years old.

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Example 2: Binh is 27 years old, lives with her parents and attends law school with no earnings.

Question 2: Does she qualify as a coverage dependent?

Answer 2: No, because she is over 26 years old.

Example 3: Kaja is 5 years old under the guardianship of her aunt and lives with her.

Question 3: Does she qualify as a coverage dependent?

Answer 3: No, because she is not a biological or adopted child of her aunt.

16.4.2 Dependents for IRS Tax Filing Purposes

A *tax dependent* is a person, other than the tax filer or tax filer's spouse, for whom the tax filer can claim an exemption.

There are two kinds of tax dependents:

- [Qualifying Child](#)
- [Qualifying Relative](#)

16.4.3 Dependents for MAGI MC Household Purposes

The rule to apply for tax dependents claimed by their parents when determining who is in a tax filer's household may be effected by the age of the child.

Married Parents Filing Jointly

A tax dependent's age is **not** a factor when married parents file jointly and claim their children. The household rule for tax dependents always applies, which states that the household of a tax dependent is the household of the tax filer claiming the dependent.

Example:

A married couple with one common child (9 years old) files *Married Filing Jointly*, live together, and they claim their common child as a tax dependent. The MAGI MC households are as follows:

Mom's household is 3. (Mom, dad, and child)

Dad's household is 3. (Dad, mom, and child)

Child's household is 3. (Child, mom, and dad)

Note:

If the child's age was 30 years old instead of 9 years old, then she would be claimed as a qualifying relative instead of as a qualifying child. However, the MAGI MC household size for each individual (mom, dad, and child) would remain the same at three (3).

Married Parents Filing Separately

A tax dependent's age *may* be a factor when married parents file separately, live together, and claim their children. In this situation, the tax dependent's age affects which MAGI MC household rule is applied. The non-filer rules would be applied for these households.

Children *at* 19 years old or 21 years old (full-time student)

The household rule for tax dependents always applies, which states that the household of a tax dependent is the household of the tax filer claiming the dependent.

Children *under* 19 years old or 21 years old (full-time student)

The non-filer rules are applied.

Example:

A married couple with a 20-year-old common child (full-time student) files *Married Filing Separately*, live together, and mom claims their common child as a tax dependent. The MAGI MC households are as follows:

Mom's household is 3. (Mom, dad, and child)

Dad's household is 2. (Dad and mom)

Child's household is 3. (Child, mom, and dad)

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The age of the child affects which rule to apply in determining the child's household if the parents live together but do not file a joint tax return, or if the child is a tax dependent being claimed by a non-custodial parent.

Example:

An unmarried couple, Ayinde and Ailani, living together with their son, Abu (19 years old). They file separate tax returns and Ayinde claims Abu as a tax dependent. In this example, the tax dependent rule will be used to determine the household. The MAGI MC households are as follows:

Ayinde's household is 2. (Ayinde and Abu)

Ailani's household is 1. (Ailani)

Abu's household is 2. (Abu and Ayinde)

Example:

An unmarried couple, Dmitri and Akai, living together with their daughter, Aiyana (16 years old). They file separate tax returns and Dmitri claims Aiyana as a tax dependent. In this example, the non-filer rule will be used to determine the household. The MAGI MC households are as follows:

Dmitri's household is 2. (Dmitri and Aiyana)

Akai's household is 1. (Akai)

Aiyana's household is 3. (Aiyana, Dmitri, and Akai)

16.4.4 Types of Tax Dependents**Qualifying Child**

A qualifying child for tax filing households includes a biological child, stepchild, adopted child, foster child, sibling, niece, nephew, or grandchild. In general, a child can be claimed as a "Qualifying Child" if he/she meets the requirements below:

- U.S. citizen or resident of the U.S., Canada, or Mexico,
- Living with the tax filer for more than half the year,

- Under 19 at the end of the year, under age 24 if a full-time student, or ANY age if disabled, and
- Providing less than 50% of his/her own support.

Note:

A child that files taxes may still be claimed as a tax dependent by someone else.

Example:

Lucy (27 years old) is a U.S. Citizen who lives with her parents (rent-free) all year. She started a new career but she works as an unpaid intern and has no other earnings.

Can Lucy be claimed as a Qualifying Child?

No, because she is not under 19 years old, or under 24 years old and a full-time student, or disabled.

Example:

Colette (22 years old) is a full-time student who is living on campus at the University of San Francisco. She receives \$2,500 from a work-study job and her tuition is \$10,000. Her tuition is paid with \$5,000 in academic scholarships, \$2,000 from Colette's parents, and \$3,000 in Stafford loans in Colette's name. Her parents' income is \$50,000/year.

Support	Total Cost	Colette Pays
Housing & Utilities	\$7,200	\$0
Food	\$2,400	\$1,200
Clothing	\$1,800	\$1,200
Medical	\$2,500	\$0
Education	\$10,00	\$3,000
Other	\$1,000	\$500
Total	\$24,900	\$5,900 (21% of total Support)



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Can Colette be claimed as a Qualifying Child?

Yes. Even though Colette is living away from home, she is still considered in the home with a temporary absence while attending school. She is also paying less than 50% of her own support.

Note:

Support includes educational expenses (loans in the child's name are considered the child's own support).

Qualifying Relative

The tax filer may claim relatives, in-laws, or full-time members of the household as tax dependents. There is no age limit for being claimed as a qualifying relative. In general, other individuals can be claimed as a "Qualifying Relative" if he/she meets the requirements below:

- Cannot be claimed as a "Qualifying Child",
- U.S. Citizen or resident of the U.S., Canada, or Mexico,
- Related to the tax filer, or if not related, living in the tax filer's home all year (full calendar year),
- Providing less than 50% of his/her own support, and
- Has gross income less than \$4,000 (2015) [[Refer to "Tax Filing Threshold," page 2-11](#)].

Note:

This gross income changes yearly.

Example:

Lucy (27 years old) is a U.S. Citizen who lives with her parents (rent-free) all year. She started a new career but she works as an unpaid intern and has no other earnings.

Can Lucy be claimed as a Qualifying Relative?

Yes, because she cannot be claimed as a "Qualifying Child" and she meets all of the other above requirements.

16.4.5 Dependent Child Attending School Out-of-State

A child who declares residency in a state where he/she goes to school does **not** change his/her MAGI MC and APTC household because his/her tax filing status has not changed. The child is still a dependent of his/her parents.

Example:

Mario and Nadia are married filing jointly and they claim their two children, Alexis and Jennifer. Alexis attends college in Florida and Jennifer lives at home. The household size will be four (4) for MAGI MC and APTC.



16.5 Non-Tax Filer Rules

A non-tax filer is an individual who:

- Does not expect to file a tax return,
- Does not expect to be claimed as a tax dependent by someone else, and/or
- Is a tax dependent who falls under one of the 3 exceptions.

The MAGI MC household for an **adult** non-tax filer includes the individual and the spouse and children living with the individual.

The MAGI MC household for a **child** non-tax filer includes the child plus the parents and siblings (natural, adopted and step) living with the child.

Note:

For the purpose of applying the non-tax filer rule for household size, a child is defined as an individual under age 19 or under 21 if a full-time student.



16.6 Parent-Child Rules

Existing parent/child MC rules apply. [\[Refer to “Responsible Relative \[50351, 50377\],” page 24-11\]](#)

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Parent (natural, biological, or step) for child and spouse for spouse rules apply to MAGI MC.

Note:

If a child is in the home with his/her parents but not requesting aid. The parents will not be evaluated for MAGI MC.



16.7 Stepparent Rules

For MAGI MC, the parent for child rules extend to stepparents. *Sneede v. Kizer rules do not apply to MAGI MC*. If a stepparent is in the same tax filing household as the stepchild, then he/she is counted as part of the household size. Additionally, the stepparent's income will also be counted in the MAGI MC household budget.

Note:

Sneede v. Kizer rules do apply to all Non-MAGI Medically Needy (MN) programs.



16.8 Married Couples

Married couples living together are always included in each other's MAGI MC household regardless if they file taxes *Married Filing Jointly* or *Married Filing Separately*.

In general, if there is more than one tax filer in the home each tax filer is evaluated as a separate household with his/her tax dependents, this may require multiple cases in CalWIN. Each person must be included in each other's CalWIN case.

Note:

The primary tax filer in CalWIN in the **Display Tax Filer Detail** window is not necessarily the same as the **Primary Contact** in CalHEERS. The primary contact (CalHEERS) must match primary applicant (CalWIN - **Collect Case Summary Detail**). Not all tax filers are primary tax filers; generally, each primary tax filer requires a separate case due to system limitations.

Married Filing Jointly

Married couples filing jointly are each considered a tax filer, but in CalWIN, only one is marked **Primary Tax Filer** on the **Display Tax Filer Detail** window.

Example:

Married couple filing jointly but only one is marked as the **Primary Tax Filer** in CalWIN and CalHEERS, although they are both tax filers with the IRS.

Married Filing Separately

Married couples filing separately and **living together** will have one CalWIN case.

Married couples filing separately but **living apart** must have separate CalWIN cases (i.e. two (2) CalWIN cases).

Example:

A married couple living together with two common children have a tax filing status of **Married Filing Separately**. Each parent claims one of the common children as a tax dependent. Each parent has a household size of 3 and each child has a household size of 4. In this example, all household members will be in one CalWIN case.

Note:

Individuals who file **Married Filing Separately** are **not** eligible for APTC unless they meet the three (3) exceptions.



16.9 Unmarried Couples

Generally, unmarried couples living together with common children will require more than one CalWIN case. If each person in the unmarried couple files his/her taxes separately, then two (2) CalWIN cases are required. A CalWIN case cannot have two individuals marked as **Primary Tax Filer** in the same case; therefore, two (2) CalWIN cases are required.

It is important that each individual is marked as the **Primary Tax Filer** in his/her own case because he/she may be eligible for APTC. A person cannot receive APTC if he/she is not marked as the **Primary Tax Filer** in his/her own case. CalWIN will evaluate this person as a non-filer which would be an incorrect eligibility determination.

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If one person (mom) in the unmarried couple claims the other person (dad) as a tax dependent, then only one CalWIN case would be required at that time. However, during their MC RD, if the other person (dad) reports he will be filing taxes separately and he will no longer be a dependent, then a new CalWIN case needs to be created for him.

Example:

Unmarried parents living together with two common children and each parent claims one of the common children as a tax dependent. Two (2) cases will need to be created and both cases will have all four (4) household members in the case; however, some individuals will be entered as *In the Home but Not Requesting Aid* in the other primary tax filer's case.

CalWIN Case One: This case will be the **unmarried mother** (primary tax filer) with first common child. The unmarried father and second common child will be entered in this case as *In the Home but Not Requesting Aid*.

CalWIN Case Two: This case will be the **unmarried father** (primary tax filer) with second common child. The unmarried mother and first common child will be entered in this case as *In the Home but Not Requesting Aid*.



16.10 Pregnant Women

Any MAGI MC household that includes a pregnant woman includes both the woman and the number of expected children.

Example:

A pregnant woman is expecting twins; her household size will be three (3).

Note:

When determining an APTC household, a pregnant woman is counted as one. The number of expected children is **not** considered part of the APTC household determination.



16.11 Determining Household Size

Follow the steps below to determine the MAGI household size:

If the individual is a...	Then the household size is...
Tax Filer	The tax filer, his/her spouse (if filing jointly or living together), and all persons that the tax filer expects to claim as a dependent.
Tax Dependent	<p>The same individuals in the household size of the tax filer except for the following:</p> <ul style="list-style-type: none"> • A tax dependent of someone other than a spouse or parent (biological, adopted, or step) • Common children living with both parents (married or unmarried) who file separately • Children claimed as tax dependents by a non-custodial parent. <p>In these exceptions, the Non-Tax Filer rule below applies.</p>
Non-Tax Filer (or does not expect to be claimed as a tax dependent)	<ul style="list-style-type: none"> • Adult individual, AND: <ul style="list-style-type: none"> • His/her spouse • Natural, adopted, and/or stepchildren living in the home with the individual. • Child, AND: <ul style="list-style-type: none"> • Natural, adopted, and/or stepparents living in the home with the child • Natural, adopted, and step minor siblings living in the home with the child.

Note:

For MAGI MC purposes, a child is under the age of 19 (or under the age of 21 if a full-time student)

16.11.1 Household Size Flow Chart



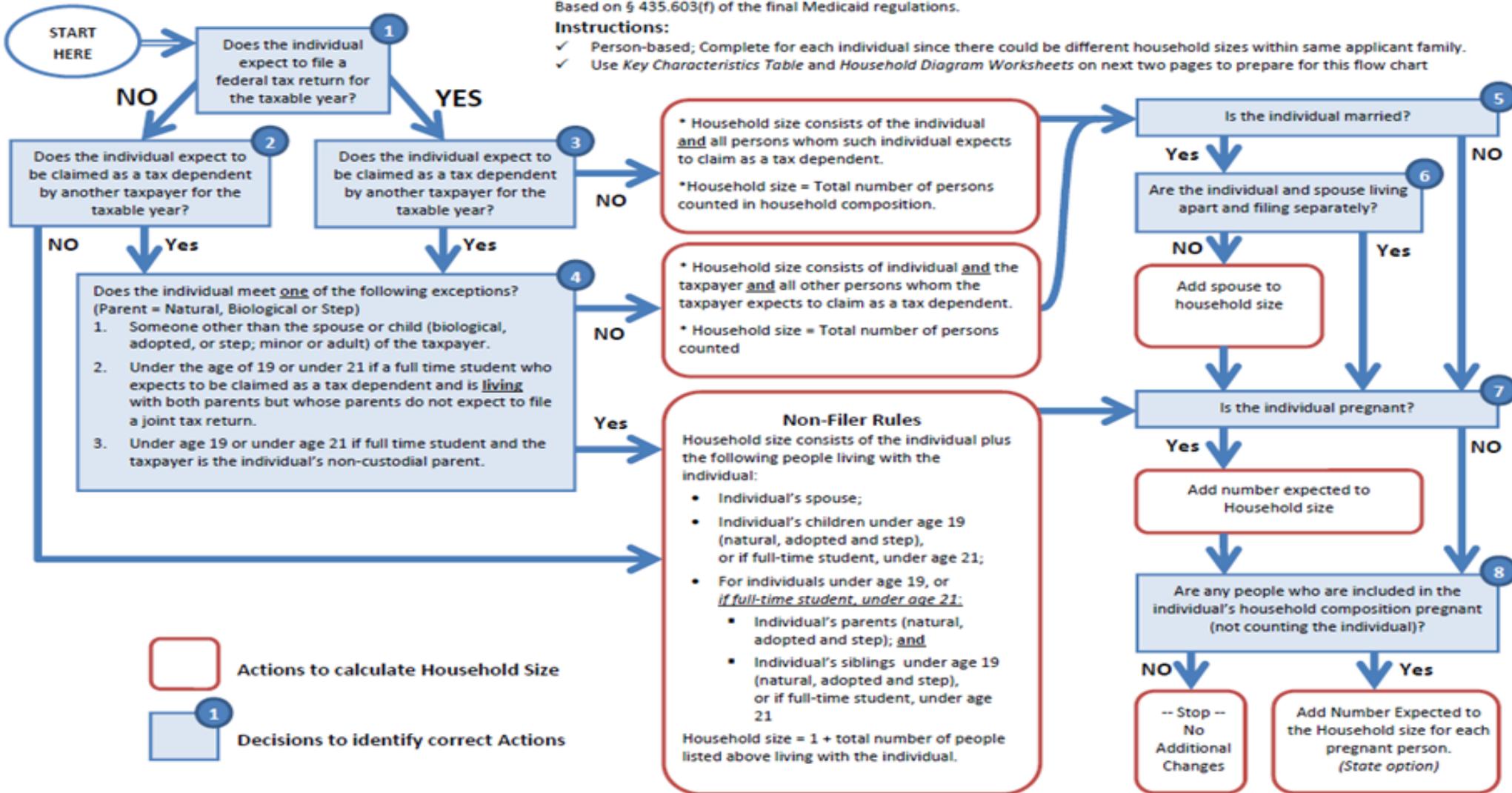
DHCS Guide for Calculating MAGI Medi-Cal Individual Household Size

Household Size Flow Chart

Based on § 435.603(f) of the final Medicaid regulations.

Instructions:

- ✓ Person-based; Complete for each individual since there could be different household sizes within same applicant family.
- ✓ Use Key Characteristics Table and Household Diagram Worksheets on next two pages to prepare for this flow chart



* If a State verifies household composition and a taxpayer cannot reasonably establish that another individual is a tax dependent of the taxpayer for the tax year in which Medicaid is sought, the inclusion of such individual in the household of the taxpayer is determined by the non-filer rules listed above



16.12 Household Examples

16.12.1 Single Adult with no Dependents

Anuar, a 30-year-old single individual lives alone and files taxes. Anuar is not a tax dependent. He files *Single* and has no dependents.

Household Composition

Anuar is a tax filer.
Household Size = 1 (self)

Who	MAGI HH Size	Who is in the Tax HH	Tax Status <u>or</u> Dependent (i.e. Single, Head of HH, or dependent of mom, etc.)	Primary Tax Filer (Y/N)
Anuar	1	Self (Anuar)	Single	Y

16.12.2 Single Adult with a Dependent

Gabriela, age 58 lives with her two adult sons, Alejandro and Ivan. Alejandro is a 27-year-old disabled adult who receives SSI benefits. Ivan is 22 years old and a full-time student with no income. Gabriela claims Alejandro as a tax dependent but not Ivan.

Household Composition

Gabriela is a tax filer.
Household size = 2 (self and 1 dependent)

Alejandro is a tax dependent and **does not** meet any of the exceptions.
Household size = 2 (same as the tax filer)

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Ivan does not expect to file a tax return or be claimed as a tax dependent; he is a non-tax filer.

Household size = 1 (self)

Who	MAGI HH Size	Who is in the Tax HH	Tax Status or Dependent (i.e. Single, Head of HH, or dependent of mom, etc.)	Primary Tax Filer (Y/N)
Gabriela	2	Self (Gabriela), Alejandro	Single	Y
Alejandro	2	Self (Alejandro), Gabriela	Dependent of Gabriela	N
Ivan	1	Ivan	N/A	N

16.12.3 Married Couple Filing Jointly with Common Children

Antonia and Chang are married and living together with their two children, Serena (15 years old) and Bao (9 years old). Antonia and Chang file taxes jointly and claim both children as tax dependents.

Household Composition

Chang is a tax filer.

Household size = 4 (self, spouse, and 2 dependents)

Antonia is a tax filer.

Household size = 4 (self, spouse, and 2 dependents)

Serena and Bao are tax dependents and **do not** meet any of the exceptions.
Household size = 4 (same as the tax filer)

Who	MAGI HH Size	Who is in the Tax HH	Tax Status <u>or</u> Dependent (i.e. Single, Head of HH, or dependent of mom, etc.)	Primary Tax Filer (Y/N)
Chang	4	Self (Chang), Antonia, Serena, Bao	Married Filing Jointly	**
Antonia	4	Self (Antonia), Chang, Serena, Bao	Married Filing Jointly	**
Serena	4	Self (Serena), Antonia, Chang, Bao	Dependent of Chang or Antonia	N
Bao	4	Self (Bao), Antonia, Chang, Serena	Dependent of Chang or Antonia	N

** Chang and Antonia both file *Married Filing Jointly*, either can be marked as **Primary Tax Filer** in CalWIN, but not both. Whichever parent is marked as **Primary Tax Filer** must have the children added to the **Display Tax Dependent Detail** window for that parent.

16.12.4 Married Couple (Pregnant Wife) Filing Separately (Living Together) with Common Children

Jordan and Darja are married and **live together** with their daughter, Aneta (3 years old). Darja is pregnant with twins. Jordan and Darja file taxes as *Married Filing Separately*. Jordan claims Aneta as a tax dependent.

Note:

Only one CalWIN case is needed for this scenario. [\[Refer to “Married Filing Separately,” page 16-13\]](#)

Household Composition

Jordan is a tax filer.
Household size = 5 (self, spouse, 1 tax dependent, and 2 unborn children)

Darja is a tax filer.
Household size = 4 (self, spouse, and 2 unborn children)

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Aneta is a tax dependent and meets one of the exceptions. **The non-tax filer rules apply.**

Household size = 5 (self, 2 parents living with the child, and 2 unborn siblings)

Who	MAGI HH Size	Who is in the Tax HH	Tax Status or Dependent (i.e. Single, Head of HH, or dependent of mom, etc.)	Primary Tax Filer (Y/N)
Jordan	5	Self (Jordan), Darja + 2, Aneta	Married Filing Separately	Y
Darja	4	Self (Darja) + 2, Jordan	Married Filing Separately	N
Aneta	5	Self (Aneta), Jordan, Darja + 2	Dependent of Jordan	N

Reminder:

When the household includes a pregnant woman, count the pregnant woman and the number of expected children.

Note:

Only one **Primary Tax Filer** per case.

16.12.5 Married Couple Filing Separately (*Living Apart*) with Common Children and a Separate Child

Amir and Ambra are married but **live apart**. Ambra lives with their two common children, Malika (10 years old) and Fahim (4 years old). Amir lives with his separate 20-year-old daughter, Djamila, who attends school full-time and works at Barnes & Nobles. Amir and Ambra file taxes *Married Filing Separately*. Amir only claims Djamila as a tax dependent. Ambra claims Malika and Fahim as tax dependents.

Note:

Two (2) CalWIN cases are required for this scenario. [\[Refer to “Married Filing Separately,” page 16-13\]](#)

Household Composition

Amir is a tax filer.

Household size = 2 (self and 1 tax dependent)

Ambra is a tax filer.

Household size = 3 (self and 2 tax dependents)

Djamila is a tax dependent and **does not** meet one of the exceptions.
Household size = 2 [same as tax filer (Amir)]

Malika is a tax dependent and **does not** meet one of the exceptions.
Household size = 3 [same as tax filer (Ambra)]

Fahim is a Tax dependent and **does not** meet one of the exceptions.
Household size = 3 [same as tax filer (Ambra)]

Amir's Case

Who	MAGI HH Size	Who is in the Tax HH	Tax Status <u>or</u> Dependent (i.e. Single, Head of HH, or dependent of mom, etc.)	Primary Tax Filer (Y/N)
Amir	2	Self (Amir), Djamila	Married Filing Separately	Y
Djamila	2	Self (Djamila), Amir	Dependent of Amir	N

Ambra's Case

Who	MAGI HH Size	Who is in the Tax HH	Tax Status <u>or</u> Dependent (i.e. Single, Head of HH, or dependent of mom, etc.)	Primary Tax Filer (Y/N)
Ambra	3	Self (Ambra), Malika, Fahim	Married Filing Separately	Y
Malika	3	Self (Malika), Ambra, Fahim	Dependent of Ambra	N
Fahim	3	Self (Fahim), Ambra, Malika	Dependent of Ambra	N

16.12.6 Unmarried Couple with a Common Child

Unmarried couple, Aksel and Freja, live together with their 1-year-old son, Steffen. Freja has no income. Aksel claims both Freja and Steffen as tax dependents.

Household Composition

Aksel is a tax filer.
Household size = 3 (self and 2 dependents)

Freja is a tax dependent and meets one of the Exceptions.
Household size = 2 (self and child)

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Steffen is a tax dependent and meets one of the exceptions, child living with both parents, **who do not file taxes jointly**.
Household size = 3 (self and 2 parents)

Who	MAGI HH Size	Who is in the Tax HH	Tax Status or Dependent (i.e. Single, Head of HH, or dependent of mom, etc.)	Primary Tax Filer (Y/N)
Aksel	3	Self (Aksel), Freja, Steffen	Head of Household	Y
Freja	2	Self (Freja), Steffen	Dependent of Aksel	N
Steffen	3	Self (Steffen), Aksel, Freja	Dependent of Aksel	N

16.12.7 Unmarried Couple Filing Separately with Common Children and a Separate Child

Unmarried couple, Kwame and Anastasia, live together with their children, Nikolai (5 years old) and Masika (3 years old). Kwame's separate 12-year-old child, Adriano, also lives with them. Both parents have income. Kwame files taxes separately and claims Adriano and Nikolai as tax dependents. Anastasia also files taxes separately and claims Masika as a tax dependent.

Note:

Two (2) CalWIN cases are required for this scenario. [\[Refer to “Unmarried Couple,” page 16-8\]](#)

Household Composition

Kwame is a tax filer.
Household size = 3 (self and 2 dependents)

Anastasia is a tax filer.
Household size = 2 (self and 1 dependent)

Adriano is a tax dependent and **does not** meet one of the exceptions.
Household size = 3 [same as tax filer (Kwame)]

Nikolai is a tax dependent and meets one of the exceptions.
Household size = 5 (self, 2 parents, and 2 siblings)

Masika is a tax dependent and meets one of the exceptions.
Household size = 5 (self, 2 parents, and 2 siblings)

Kwame’s Case

Who	MAGI HH Size	Who is in the Tax HH	Tax Status <u>or</u> Dependent (i.e. Single, Head of HH, or dependent of mom, etc.)	Primary Tax Filer (Y/N)
Kwame	3	Self (Kwame), Adriano, Nikolai	Head of Household	Y
Anastasia	2	Self (Anastasia), Masika	Head of Household	N
Adriano	3	Self (Adriano), Kwame, Nikolai	Dependent of Kwame	N
Nikolai	5	Self (Nikolai), Kwame, Anastasia, Adriano, Masika	Dependent of Kwame	N
Masika	5	Self (Masika), Kwame, Anastasia, Adriano, Nikolai	Dependent of Anastasia	N

Anastasia’s Case

Who	MAGI HH Size	Who is in the Tax HH	Tax Status <u>or</u> Dependent (i.e. Single, Head of HH, or dependent of mom, etc.)	Primary Tax Filer (Y/N)
Anastasia	2	Self (Anastasia), Masika	Head of Household	Y
Kwame	3	Self (Kwame), Adriano, Nikolai	Head of Household	N
Adriano	3	Self (Adriano), Kwame, Nikolai	Dependent of Kwame	N
Nikolai	5	Self (Nikolai), Kwame, Anastasia, Adriano, Masika	Dependent of Kwame	N
Masika	5	Self (Masika), Kwame, Anastasia, Adriano, Nikolai	Dependent of Anastasia	N

16.12.8 Non-custodial Parent claims Child as a Tax Dependent

Ailani is a single mom living with her 6-year-old son, Sanyi. Sanyi's father, Michael, who is **not** in the home, claims Sanyi as a tax dependent. Michael claims no one else. Ailani files taxes as a single individual.

MAGI MC Tax Household**Household Composition**

Ailani is a tax filer.
Household size = 1 (self)

Sanyi is a tax dependent and meets one of the exceptions.
Household size = 2 (self and parent living with the child)

Who	MAGI HH Size	Who is in the Tax HH	Tax Status <u>or</u> Dependent (i.e. Single, Head of HH, or dependent of mom, etc.)	Primary Tax Filer (Y/N)
Ailani	1	Self (Ailani)	Single	Y
Sanyi	2	Self (Sanyi), Ailani	Dependent of parent (Michael) not in home	N

16.12.9 Three Generation Household

Diantha is a single mom living with her 7-year-old daughter, Lovisa, and her 60-year-old mother, Jadzia, whom she is also supporting. Diantha claims both her daughter and mother as tax dependents. Lovisa is a Qualifying Child and Jadzia is a Qualifying Relative.

Household Composition

Diantha is a tax filer.
Household size = 3 (self and 2 dependents)

Lovisa is a tax dependent that **does not** meet any of the exceptions.
Household size = 3 (same as the tax filer)

Jadzia is a tax dependent and meets one of the exceptions.
Household size = 1 (self)

Note:

Jadzia is Diantha’s tax dependent but she is not Diantha’s child or spouse. Therefore, she is treated as a non-filer. As a non-filer, Jadzia’s household includes herself and any spouse or children living with her. Diantha is her daughter, but she is not considered a child because of her age.

Who	MAGI HH Size	Who is in the Tax HH	Tax Status <u>or</u> Dependent (i.e. Single, Head of HH, or dependent of mom, etc.)	Primary Tax Filer (Y/N)
Diantha	3	Self (Diantha), Lovisa, Jadzia	Head of Household	Y
Lovisa	3	Self (Lovisa), Diantha, Jadzia	Dependent of Diantha	N
Jadzia	1	Jadzia	Dependent of Diantha	N

16.12.10 Three Generation Household

Mai, age 48, lives with her adopted daughter, Zoe, who is 17 years old, and grandson, Khan, who is 2 years old and Zoe’s son. Zoe is pregnant. Mai claims both Zoe and Khan as tax dependents.

Household Composition

Mai is a tax filer.

Household size = 4 (self, 2 dependents, and unborn child)

Zoe is a tax dependent and **does not** meet any exceptions.

Household size = 4 (same as tax filer)

Khan is a tax dependent and meets one of the exceptions.

Household size = 3 (self, parent living in the home, and unborn sibling)

Who	MAGI HH Size	Who is in the Tax HH	Tax Status <u>or</u> Dependent (i.e. Single, Head of HH, or dependent of mom, etc.)	Primary Tax Filer (Y/N)
Mai	4	Self (Mai), Zoe + 1, Khan	Head of Household	Y
Zoe	4	Self(Zoe) + 1, Mai, Khan	Dependent of Mai	N
Khan	3	Self (Khan), Zoe + 1	Dependent of Mai	N

MAGI MC Tax Household**Reminder:**

When the household includes a pregnant woman, count the pregnant woman and the number of expected children.

16.12.11 Single Adults *Living Together*

Jeremiah is a 32-year-old single individual living with his sister, Riley. Riley is 27 years old, does not have dependents, and files taxes as *Single*. Jeremiah also files his taxes as *Single* and he does not have any dependents.

Note:

Two (2) CalWIN cases are required for this scenario. However, if Jeremiah claimed his sister as a tax dependent, then only one CalWIN case would be required.

Household Composition

Jeremiah is a tax filer.
Household Size = 1 (self)

Riley is a tax filer.
Household Size = 1 (self)

Jeremiah's Case

Who	MAGI HH Size	Who is in the Tax HH	Tax Status <u>or</u> Dependent (i.e. Single, Head of HH, or dependent of mom, etc.)	Primary Tax Filer (Y/N)
Jeremiah	1	Self (Jeremiah)	Single	Y

Riley's Case

Who	MAGI HH Size	Who is in the Tax HH	Tax Status <u>or</u> Dependent (i.e. Single, Head of HH, or dependent of mom, etc.)	Primary Tax Filer (Y/N)
Riley	1	Self (Riley)	Single	Y