

Tax Filer's MAU

If the applicant expects to file a tax return and is not claimed as a tax dependent, their MAU

- * The tax filer;
- * The tax filer's spouse, if living with them; and
- * Everyone the tax filer expects to claim as a tax dependent, even if not living in the home

Tax Dependent's MAU

Does the individual expect to be claimed as a tax dependent by someone else?

- * If **No**: They are treated as a **Non-filer**.
- * If **Yes**: Unless they meet one of the exceptions below, the tax dependent's household is the same as the tax filer who claims them, plus the tax dependent's spouse if living with the tax de-

Exceptions for Tax Dependents

If the tax dependent meets any of the following exceptions, they are treated as a Non-Filer:

1. The tax dependent is neither the child nor spouse of the tax filer.
2. The tax dependent is under age 19 and resides with both parents and those parents do **not** file a joint tax return.
3. The tax dependent expects to be claimed by a non-custodial parent.

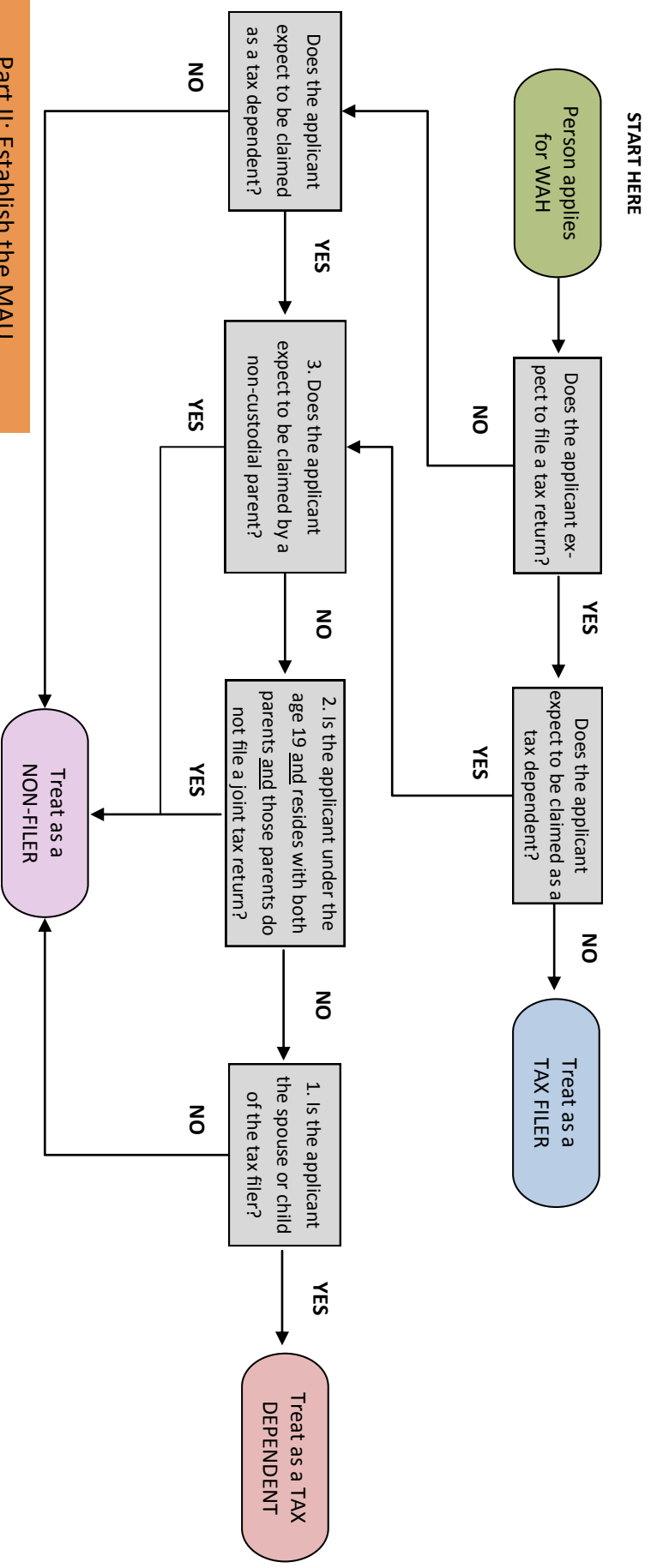
Non-Filer's MAU

A non-filer is an individual who does not expect to file taxes, will not be claimed as a tax dependent, or meets at least one of the above exceptions. A non-filer's MAU includes:

- * The non-filer; and
- * The following people, only if living with the non-filer:
 - Non-filer's spouse; and
 - Non-filer's natural, adopted and step-children less than 19 years old; and
 - If the non-filing individual is less than 19 years old:
 - ◇ Their natural, adopted and step-parents; and
 - ◇ Their natural, adopted and step-siblings under 19 years old

Part I: Determine how the applicant will be treated

Medical Assistance Unit (MAU) Flowchart



*Include the unborn of any pregnant individual who is included in the MAU of the applicant.

Tax filing status:	MAU includes:
Tax Filer	<ul style="list-style-type: none"> • Tax filer; • Tax filer's spouse (when living together); and • Tax filer's tax dependents
Tax Dependent	<ul style="list-style-type: none"> • Tax dependent • Tax dependent's spouse (when living together); • Tax filer who claims the dependent; • Spouse of the tax filer (when living together); and • Tax filer's tax dependents

*Include the unborn of any pregnant individual who is included in the MAU of the applicant.

Tax filing status:	MAU Includes (WHEN LIVING TOGETHER):
Non-Filer 19 + Yo	<ul style="list-style-type: none"> • Non-filer; • Non-filer's spouse; and • Non-filer's children under the age 19
Non-Filer under 19 yo	<ul style="list-style-type: none"> • All the above PLUS: • Non-filer's parents; and • Non-filer's siblings under the age 19

WACs 182-506-0012 and 182-506-0010