

Desk Guide to Tax Household Size

<p>If an individual is considered a TAX FILER–</p> <p>Household includes:</p> <ul style="list-style-type: none"> • TAX FILER. • Spouse of TAX FILER (if living with TAX FILER). • All claimed TAX DEPENDENTS of TAX FILER. 	<p>If an individual is considered a TAX DEPENDENT–</p> <p>Household includes:</p> <ul style="list-style-type: none"> • TAX DEPENDENT. • Claiming TAX FILER. • Claiming TAX FILER’S spouse (if living with TAX FILER). • Other TAX DEPENDENTS of claiming TAX FILER. • TAX DEPENDENT’s spouse (if living with TAX DEPENDENT). <p>NOTE: If an individual is considered both a TAX FILER and a TAX DEPENDENT, the individual will be considered a TAX DEPENDENT for Tax Household size.</p>	<p>If an individual is considered NON-FILER–</p> <p>Household includes (if living in household):</p> <ul style="list-style-type: none"> • Spouse of NON-FILER. • Child(ren) under age 19 (biological, adopted or step-child(ren)) of NON-FILER. <p>If a CHILD is being determined under NON-FILER rules, household includes (if living in household):</p> <ul style="list-style-type: none"> • CHILD. • Parent(s) (biological, adopted or step-parent(s)). • Sibling(s) under age 19 (biological, adopted or step-sibling(s)).
<p>Exceptions to Rules Above (Use NON-FILER Rules):</p> <ul style="list-style-type: none"> • A TAX DEPENDENT who is claimed by someone other than a spouse or parent (biological, adopted or step-parent). • A TAX DEPENDENT (under age 19) who lives with both parents, for whom parents will not file jointly and only one parent claims child. • A TAX DEPENDENT (under age 19) who is claimed by a non-custodial parent. • A TAX DEPENDENT (under age 19) whose parents are married and will file jointly, but one parent does not live in the home due to a separation or pending divorce. The parent outside of the household will not be included in budget group. • A TAX FILER who cannot provide proof of their TAX DEPENDENTS. 		