



ACA/FAMILY MEDICAID 200-1

GROUPS COVERED – ACA Filing Unit

	FMA 200-1
Supersedes:	New
References:	42 CFR 435.603(f)
Overview:	ACA filing units are based on IRS tax code, and must be created for each applicant. Filing units are determined by answering the following questions.
	<p>Step 1: Does the individual plan to file current calendar year taxes? a. If not, continue to Step 2 b. If yes, do they expect someone to claim them as a tax dependent? i. If not, filing unit is based on taxpayer’s household, including their spouse (if living with them) and everyone they plan to claim as a dependent. ii. If yes, continue to Step 2</p> <p>Step 2: Does the individual expect to be claimed as a tax dependent? a. If no – continue to step 3 b. If yes, do they meet one of the following exceptions? i. They expect to be claimed as a tax dependent by someone other than their biological, adoptive or step parent; ii. They are a child under age 19 and: a) are living with both parents, but parents don’t plan to file jointly; b) expect their non-custodial parent to claim them as a dependent. i) If not, base the filing unit on the household of the taxpayer who is claiming them as a dependent. 1) Are they married? If yes, include their spouse in the filing unit. ii) If yes, continue to Step 3</p> <p>Step 3: For those who:</p> <ul style="list-style-type: none">• don’t plan to file a tax return (non-filer) and don’t expect to be claimed as a dependent; and• are tax dependents who meet an exemption in Step 2, b. <p>The filing unit consists of the individual, and the following, if living in the same home:</p> <ol style="list-style-type: none">a. their spouse;b. their natural, adoptive and step children under age 19; andc. For those under age 19 their natural, adoptive and step:<ol style="list-style-type: none">i. parents andii. siblings under age 19.
EFFECTIVE DATE:	July 1, 2016