Applying the Income Rules for Children and Tax Dependents

Instructions: After determining the IBU for the household, this chart can be used to determine when a child or tax dependent’s income is counted. When answering the questions, the ‘Individual’ is referring to the child/tax dependent with income which may not be the same as the person whose IBU is in question.

![Flowchart]

These rules apply:
- Regardless of the tax dependent’s age
- Whether or not the individual actually files a tax return