

NEW SECTION

Effective October 1, 2013.

WAC 182-509-0340

MAGI income -- American Indian/Alaska Native excluded income.

For purposes of determining eligibility of American Indians/Alaska Natives for modified adjusted gross income (MAGI)-based Washington apple health (WAH) (see WAC 182-509-0300), the agency excludes from MAGI the following:

- (1) Distributions from Alaska Native Corporations and Settlement Trusts;
- (2) Distributions from any property held in trust, subject to Federal restrictions, located within the most recent boundaries of a prior Federal reservation, or otherwise under the supervision of the Secretary of the Interior;
- (3) Distributions and payments from rents, leases, rights of way, royalties, usage rights, or natural resource extraction and harvest from:
 - (a) Rights of ownership or possession in any lands described in subsection (b); or
 - (b) Federally protected rights regarding off-reservation hunting, fishing, gathering, or usage of natural resources;
- (4) Distributions resulting from real property ownership interests related to natural resources and improvements that are:
 - (a) Located on or near a reservation or within the most recent boundaries of a prior federal reservation; or
 - (b) Resulting from the exercise of federally-protected rights relating to such real property ownership interests;
- (5) Payments resulting from ownership interests in or usage rights to items that have unique religious, spiritual, traditional, or cultural significance or rights that support subsistence or a traditional lifestyle according to applicable tribal law or custom;
- (6) Student financial assistance provided under the Bureau of Indian Affairs education programs; and
- (7) Any other applicable income exclusion as provided by federal law, regulation, or rule, including the Internal Revenue Code, Treasury regulations, and Internal Revenue Service revenue rulings, revenue procedures, notices, and other official tax guidance.