From the Hotline

If you have any questions on this column or other policy and procedural material, please have your Hotline designee call the **Policy Hotline at 617-348-8478**.

Q. 1. A client and her son are receiving SNAP benefits. The client's son turned 18 in January of this year. His mother verified that the son is scheduled to graduate high school after first attending summer school and then completing this upcoming fall semester. Last month, her son also began working part-time. Do I count her son's earnings?

A. 1. Yes. This income is countable for SNAP. As a SNAP household member who is 18 years of age or older, the son's earned income is no longer excluded. For more information, see 106 CMR 363.230 (H).

Q. 2. If the same client described in Question 1 above was also receiving TAFDC for herself and her son, what would I do with her son's earnings?

A. 2. It depends.

- As a full-time high school student receiving TAFDC, this dependent's part-time earnings would not be counted for six months in the 185% test of financial eligibility, never counted in the second test of financial eligibility and never counted in the grant calculation.
- As a part-time high school student, this dependent's part-time earnings would be counted in the 185% test of financial eligibility, but never counted in the second test of financial eligibility and never counted in the grant calculation. For more information, see 106 CMR 204.260 and 106 CMR 204.500.

Q. 3. A household receiving SNAP benefits includes a mother, father and one child. The couple received an income tax refund last year and this year reported receiving an earned income tax credit. How are these counted?

A. 3. For SNAP benefits, state and federal income tax refunds are considered nonrecurring lump sum payments and are therefore excluded income. See 106 CMR 363.230(I) for details. In SNAP households that are <u>not</u> categorically eligible, lump sum payments are considered an asset in the month received. See 106 CMR 363.130(D) for details. Earned income credits (EIC) are also excluded as income and are not counted as an asset in the month of receipt and the following month. For households that are not categorically eligible the remaining portion of the EIC is a countable asset in the third month.

Exception: Federal income tax refunds, including any portion due to over withholding or EIC, received between December 31, 2009 and December 31, 2012 are noncountable assets for 12 months from the month of receipt. See 106 CMR 363.140(G) for details.

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Q. 4. If the same household described in Question 3, above, was also receiving TAFDC, how would I count their income tax refund and EIC?

A. 4. In the TAFDC Program, state and federal income tax refunds as well as the EIC are noncountable as income. Also:

- State and federal income tax refunds are a countable asset.
- EIC is a noncountable asset in the month of receipt and the following month, but is a countable asset in the third month.

Exception: Federal income tax refunds, including any portion due to over withholding or EIC, received between December 31, 2009 and December 31, 2012, are noncountable assets for 12 months from the month of receipt. See 106 CMR 204.120(I) for details.

From the Forms File

Reissued Poster

TAO Courtesy Poster (Rev. 12/2012)

The *TAO Courtesy Poster* has been reissued. Effective immediately all previously distributed versions of the TAO Courtesy Poster must be removed from all TAO Waiting areas and replaced with the reissued version. Schraffts will send 2 color, laminated copies to each TAO shortly.

Reissued Form

Request for Authorized Representative – Authorized Agency-Authorized Payee
16-020-0905-05
16-022-0905-05(S)
IMAGE-10 (Rev. 9/2005)

This form replaces the AR-P-1.