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which came in a month prior to the reevaluation. AU Managers are reminded that prompt action on matches can prevent errors such as this one. The second indicator was the fact that the recipient's rent exceeded her EAEDC grant, the sole income on record. When expenses such as rent and utilities are higher than the reported monthly income, the AU Manager must discuss the discrepancy with the applicant/recipient, inquire as to how the expenses are being paid, and document the findings in the BEACON narrative. In general, an AU that reports expenses higher than monthly income either has unreported income or has an arrearage.



From the Hotline

- **Q.** A mother who receives food stamp benefits recently reported that her income tax refund arrived in the mail. How do I treat this payment?
- **A.** In the Food Stamp Program, tax refunds (state and federal) are considered nonrecurring lump sum payments and are therefore excluded income in accordance with 106 CMR 363.230(I).

However, in households that are not categorically eligible, lump sum payments are considered an asset in the month received, per 106 CMR 363.130(E).

Reminder:

A categorically eligible food stamp assistance unit, as defined in 106 CMR 365.180, automatically satisfies the asset eligibility criteria for food stamp benefits.

- **Q.** If the same woman described in the question above was also receiving TAFDC, how would I treat the payment in the TAFDC Program?
- **A.** In both cash programs (TAFDC and EAEDC), tax refunds (state and federal) are not counted as income, but are treated as countable assets. Refer to 106 CMR 204.120(I) and 106 CMR 321.120(I) for more details.
- Q. My food stamp recipient received an Earned Income Credit (EIC) from the Department of Revenue and an Earned Income Tax Credit (EITC) from the Internal Revenue Service. How are these payments treated in each category of assistance?
- **A.** For the TAFDC, EAEDC and Food Stamp Programs, the EIC and the EITC are considered noncountable income.

EIC and the EITC payments are also considered noncountable assets in the month of receipt and in the following month.

In the third month, any remaining portion of these payments is considered a countable asset. Refer to 106 CMR 204.120(I), 106 CMR 321.120(I) and 106 CMR 363.140(G) for more details.

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