



United States Department of Agriculture
Food and Nutrition Service

Western Region

February 24, 2011

Reply to: Administrative Notice 11-13
Attn of: SNAP-2-GEN

Subject: The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010

To: State SNAP Directors

As you know, The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111-312) was signed into law on December 17, 2010. This law excludes Federal tax refunds received after December 31, 2009 as income and as resources for a period of 12 months from receipt in all Federal means-tested programs, including SNAP. This law applies as of the date of enactment and is not retroactive.

This is a change from how FNS usually treats resources. Under normal policy we include tax returns as resources in the month of receipt. Under this law, we exclude them in the month of receipt.

FNS has had some questions about when the exclusion begins. The law provides that the refunds are excluded for 12 months **from receipt**. Therefore, if a refund is received on March 15, it will be excluded through March 14 of the next year.

If you have any further questions regarding this change in policy please contact your State Program Officer.

A handwritten signature in black ink, appearing to read "David H. Bailey". The signature is fluid and cursive, with a large initial "D" and "B".

DAVID H. BAILEY, Chief
Program Operations and Investigations
Supplemental Nutrition Assistance Program
Western Region