

DEPARTMENT OF SOCIAL SERVICES

744 P Street, Sacramento, CA 95814

November 20, 1987



ALL COUNTY LETTER NO. 87-150

TO: ALL COUNTY WELFARE DIRECTORS

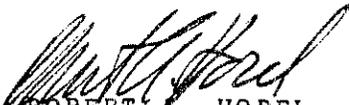
SUBJECT: 1986 STATE TAX REFUND (AFDC, Food Stamps, RCA, ECA, RDP)

REFERENCE: MPP 42-211.21 INCOME TAX REFUNDS
MS 63-501.111 RESOURCES

This is to inform the counties about the treatment of the income tax refunds provided by SB 47 (Chapter 908, Statutes of 1987) which may be received within the next few months as a result of excess State revenues in the 1986-87 fiscal year. For AFDC purposes, the refund is exempt as income and is to be treated as a resource on the first of the month following receipt to the extent that it is retained, consistent with MPP Section 42-211.21.

For Food Stamp purposes, the income tax refund is treated as a nonrecurring lump-sum in accordance with M.S. 63-501.111. The refund should be excluded as regular income but should be considered as a resource in the month received. The household's circumstances existing on the last day of the month in which such monies are received shall be used to determine whether or not the household's nonexcluded resources exceed the maximum resource eligibility standard.

If you have questions regarding property in the AFDC Program, please contact Judy Moore at (916) 324-2017 or ATSS 454-2017. Questions about the Food Stamp Program should be directed to the Food Stamp Implementation Unit at (916) 322-5330 or ATSS 492-5330.


ROBERT A. HOREL
Deputy Director

cc: CWDA