

**WORKFORCE DEVELOPMENT DIVISION**  
**Workforce Policy and Service Delivery Branch**  
**Technical Assistance Bulletin 177**

**Program:** All Programs

**Subject:** Internal Revenue Service One-Time Tax Rebate: Impact on Income Eligibility

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This Technical Assistance (TA) Bulletin provides Local Workforce Development Boards with information on how to treat the recently approved federal one-time income tax rebate for income eligibility purposes.

The Economic Stimulus Act of 2008 (Public Law 110-185) was recently signed into law. The Act authorizes the Internal Revenue Service (IRS) to issue economic stimulus payments—also referred to as tax rebates—to more than 130 million taxpayers. Starting in May, the IRS will begin issuing the stimulus payments and distribution will continue through the summer.

Pursuant to §101(d) of the Act, stimulus payments are disregarded as income or resources when determining eligibility under:

- any federal program; or
- any state or local program financed in whole or in part with federal funds—including child care services and services under the Workforce Investment Act (WIA).

*Therefore, when calculating income eligibility for child care or WIA services, do not include stimulus payments as income or resources.*

Additional information on the stimulus payments can be found at <http://www.irs.gov/newsroom/article/0,,id=179095,00.html>.

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