

**NURSING FACILITY SERVICES**

- the month of receipt. No penalty is imposed for amounts transferred during the 9-month exclusion period. After that time, transfers may result in a penalty.
- Tax credits/refunds paid under Section 1001 and Section 2202 of ARRA 2009 are excluded for 2 months following the month of receipt. No penalty is imposed for amounts transferred during the 2-month exclusion period. After that time, transfers may result in a penalty.

d. Transfer of Federal Refunds or Advance Payments

Federal tax refunds and advance payments received January 1, 2010 through December 31, 2012 are excluded as assets for 12 months following the month of receipt. No penalty is imposed for amounts transferred during the 12-month exclusion period. After that time, transfers may result in a penalty.

e. Other Transfers

When the client transfers resources other than his home, as follows, no penalty is applied:

- To the client's spouse or to another person for the sole benefit of the client's spouse not to exceed the amount determined attributable to the community spouse during the Asset Assessment.
- From the client's spouse to another person for the sole benefit of the client's spouse not to exceed the amount determined attributable to the community spouse during the Asset Assessment.
- To the client's disabled child. See definition of disabled above in item a.

**NOTE:** All transfers to another person for the sole benefit of the client's spouse or to the client's disabled child must be accomplished by a written instrument of transfer, such as a trust, which legally binds the parties to a specific course of action and specifies the conditions under which the transfer was made, and names those who benefit from the transfer.