State of Tennessee
Department of Human Services

Administrative Policies and Procedures: 24.12

Subject       SNAP Resources

Approved by

Approval Date: 06/13/2018
Effective Date: 07/16/2018

Authority
7 U.S.C.A. §2014 (g); 7CFR 273.8-10; 7 CFR 273.11(c); Tenn. Code Ann. § 71-1-105, 71-5-304 and 71-5-306

Application
All TDHS Family Assistance Employees and Contractors

Policy Statement
The Tennessee Department of Human Service (TDHS) shall follow federal and state guidelines regarding resource standards of eligibility for all SNAP applicant households.

Purpose
This policy was developed to instruct staff on the resource eligibility standards, certain resources that are not considered when determining eligibility for Supplemental Nutrition Assistance Program (SNAP), and the equity value of non-exempt liquid and non-liquid resources.

Procedures

A. Resource Eligibility Standards
Regardless of household (HH) size, resource eligibility exists if the equity value of non-exempt resources, both liquid and non-liquid assets, for the HH does not exceed:

1. $3500 for HHS containing an elderly or disabled member regardless of the HH size; or
2. For all other SNAP HHS the resource limit is $2,250.

B. Application of Resource Limits
1. The HH must report all resources at the time of interview and recertification.
2. The HH’s resources at the time of the interview and at each recertification will be used to determine if the HH’s resources meet the eligibility standard.
3. Staff shall use the Family Assistance Standards Desk Guide when
determining resource limits.

C. Verification

1. Documentary evidence is the primary source of verification although collateral contacts (e.g., banks, car dealers, or real estate firms) may also be resources for verification if written verification is unavailable.

2. The eligibility counselor will verify resource information if it is questionable.

3. Staff may refer to Verifying Resources and/or Required Verifications for assistance with verifying resources.

D. Exempt Resources – Home and Lot

1. The home, its outbuildings, and surrounding property which is not separated from the home by intervening property owned by others are exempt.
   a. Public rights of way, such as roads which run through the surrounding property and separate it from the home, will not affect the exemption of the property.
   b. Outbuildings are structures such as barns, garages, sheds, etc., that are considered a part of the HH’s residence.
   c. Other structures on the property, such as stores, houses and trailers, that are clearly not a part of the residence are resources unless exempt for some other reason.

2. The home, outbuildings, and surrounding property (regardless of location) will remain exempt when temporarily unoccupied for reasons of employment, training for future employment, illness or is uninhabitable caused by casualty or natural disaster if the HH intends to return.

3. If the HH does not already own a home, the value of a lot purchased to build a home on is excluded. If the new home is partially completed, the value of it is excluded.

E. Exempt Resources – Household Goods and Personal Effects

The value of household goods and personal effects is exempt.

F. Exempt Resources – Insurance Policies

Cash value of life insurance policies is not considered in determining eligibility or benefit level.

G. Exempt Resources – Exempt Vehicles

All licensed and unlicensed vehicles used for family transportation are exempt as a resource in SNAP. Please refer to Policy 24.13 SNAP Treatment of Resources.

H. Exempt Resources – Burial Policies, Burial Agreements, and Burial Plots

Burial policies, burial agreements, and burial plots (one per HH member) are considered exempt resources.

I. Exempt Resources – Pension Funds

1. Retirement accounts established under Section 401(a), 403(a), 403(b), 408, 408A, 457(b), and 501(c)(18) of the Internal Revenue Code of 1986 and the value of funds in a Federal Thrift Savings Plan account (Section 8439, Title 5, USC) are excluded as a resource.

2. A nonexclusive list of types of retirement savings and pension plans that are excluded includes:
a. Pension or traditionally defined-benefit plan [Section 401(a) of the Internal Revenue Code]

b. 401(k) plans [Section 401(a) of the Internal Revenue Code]

c. SIMPLE 401(k) [Section 401(a) of the Internal Revenue Code]

d. Section 501(c)(18) plans (retirement plans for union members consisting of employee contributions to certain trusts that must have been established before June 1959)

e. 403(a) which includes funds that are similar to 401(a) plans but are funded through annuity contracts

f. 403(b) plan under the Internal Revenue Code

g. 457(b) plan under the Internal Revenue Code

h. Federal Employee Thrift Savings plan [Section 8439 of Title 5 of the US Code]

i. Keogh plan [Section 401(a) of the Internal Revenue Code]

j. Individual Retirement Account (IRA) [Section 408 of the Internal Revenue Code]

k. Roth IRA including “myRA” [Section 408(A) of the Internal Revenue Code]

l. SIMPLE IRA [Section 408 of the Internal Revenue Code]

m. Simplified Employer Plan [Section 408 of the Internal Revenue Code]

n. Profit Sharing Plan [Section 401(a) of the Internal Revenue Code]

o. Cash Balance Plans [Section 401(a) of the Internal Revenue Code]

J. Exempt Resources – Income Producing Property

1. Types of Exempt Income Producing Property Considered Exempt Resources:

a. property which annually produces income consistent with other similar property in the area, with the same fair market value, even if only used on a seasonal basis

b. property such as farm land which is essential to the employment or the self-employment of a household member

c. rental homes and vacation homes (including unattached trailers or mobile homes not being used as the home place) which may be used by the household for vacation purposes at some time during the year but which annually produce income consistent with the prevailing rate of return for similar property in the area. If not income producing, the equity value is counted;

d. work related equipment, such as a tradesman’s tools or a farmer’s machinery, which is essential to a household member’s employment or self-employment;

e. installment contracts for the sale of land or building(s), if the contract or agreement is producing income consistent with the prevailing rate of return for similar property. This exclusion also applies to the value of the property sold under contract or held as security in exchange for a purchase price consistent with the selling price of a similar property in the area; or

f. Farm property including land, equipment and supplies may be
K. Exempt Resources – Inaccessible Resources

1. The cash values of resources which are not accessible to the HH or which cannot be brought to a condition of current availability are exempt. For example:
   a. security deposits on rental property or utilities;
   b. property in probate;
   c. jointly owned resources determined to be inaccessible;
   d. real property which the HH is making a good faith effort to sell at a reasonable price, but which has not been sold. (Verification of the effort to sell the property may be obtained through a collateral contact or documentation, such as a public advertisement that the property is for sale. It must be determined that the HH has not declined a reasonable offer.)
   e. a resource which is unlikely to produce any significant amount of funds for the support of the HH if sold or disposed of in any other manner is considered inaccessible. A resource that the Assistance Group (AG) is unable to sell for any significant return because the HH’s interest is relatively slight or because the costs of selling the HH’s interest would be relatively great is also considered inaccessible.

2. There are exceptions to the inaccessible resources listed above: Financial instruments such as stocks, bonds and negotiable financial instruments.

3. Resources that are inaccessible, such as those listed below, are excluded.
   a. Irrevocable Trust Funds are any funds in a trust or transferred to a trust, and the income produced by that trust to the extent it is not available to the HH will be considered inaccessible if:
      i. the trust arrangement is not likely to cease during the certification period, and no HH member has the power to revoke the trust arrangement or change the name of the beneficiary during the certification period; and
      ii. trust investments made on behalf of the trust do not directly involve or assist any business or corporation under the control, direction, or influence of a HH member; and
      iii. the funds held in irrevocable trusts are either:
          1) established from the HH’s own funds if the trustee uses the funds solely to make investments on behalf of the trust or to pay the educational or medical expenses of any person named by the HH creating the trust; or
          2) established from non-HH funds by a non-HH member; and
      iv. the trustee administering funds is either:
          1) a court, or an institution, corporation, or organization which is not under the direction or ownership of any HH member; or
          2) an individual appointed by the court who has court imposed limitations placed on his/her use of the funds which meet the
requirements of the provision above.

b. Non-Liquid Assets Used as Collateral for Business Loans

When the HH places a lien against a non-liquid asset to obtain a business loan, consider the asset as inaccessible if the lien agreement specifically prohibits the household from selling it.

c. Money in “Cafeteria Plans”

i. Money set aside in a “Cafeteria Plan” is excluded as a resource.

ii. Money is set aside by the employer from the household member’s gross paycheck as authorized by the member.

iii. This set aside money is used to pay certain expenses such as medical costs or child care costs and is paid as a vendor payment by the employer.

iv. The household will lose the money at the end of the year if any is left over.

v. The household is unable to withdraw this money that has been set aside and, therefore, the money is inaccessible.

L. Exempt Resources – Resources Excluded by Law

1. SNAP will exclude resources of mixed SNAP HH members receiving cash assistance and/or SSI.

a. These resources cannot be included when a HH’s total resources are calculated.

b. The HH member is categorically resource eligible for SNAP.

2. The following types of payments are excluded by law from consideration as resources in the determination of eligibility/level of benefits:

   a. Relocation Assistance Payments

      Relocation payments received under Title II of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970:

      i. payments to person displaced as a result of the acquisition of real property;

      ii. relocation payments to a displaced homeowner toward the purchase of a replacement dwelling. Such payments are made only to a displaced owner who purchases and occupies a dwelling within one (1) year following displacement; and

      iii. replacement housing payments to displaced persons are eligible for a homeowner’s payment.

   b. Alaska Native Claims and Sac and Fox Indian Claim Payments

      Payments received under the Alaska Native Claims Settlements Act P.L. 920203, Section 21(a) and the Sac and Fox Indian Claims Agreement P.L. 94-189.

   c. Payments for Certain Indian Tribes

      These payments are derived from certain lands of the United States which are held in trust for certain Indian tribes.
d. Payments from the Workforce Innovation and Opportunity Act, formally known as the Workforce Investment Act

e. Payments from Disposition of Funds of Ottawa Indians

Payments made to the Grand River Band of Ottawa Indians under P.L. 94-540.

f. Payments under Title IV of the Higher Education Act

Federal Assistance provided by a program funded in whole or in part under Title IV of the Higher Education Act – including:

i. Pell Grants,

ii. Supplemental Education Opportunity (SEOG) Grants, PLUS Program Grants,

iii. National Direct Student Loans (NDSL)

iv. Byrd Honor Scholarships, and

v. College work study funds.

g. Energy Assistance Payments

Do not count payments made under any federal laws for the purpose of energy assistance. These payments must be clearly identified as energy assistance by the legislative body authorizing the program or providing the funds. Payments made through state or local funding are counted. Among the federal payments that would be excluded:

i. Energy assistance payments provided through the U.S. Department of Health and Human Services;

ii. Low Income Energy Assistance Program

iii. Community Service Administrations' Energy Crisis Assistance

iv. Crisis Intervention Programs;

v. Department of Housing and Urban Development (HUD) Section 8 payments; and

vi. Farmers Home Administration (FMHA) because they are identified as federal energy assistance.

h. Department of Housing and Urban Development (HUD) Retroactive Tax and Utility Cost Subsidy Payments

i. Payments issued pursuant to settlement of Underwood vs. Harris (Civil No. 78-04 69 D.D.C. against HUD) for the month for which payment was received and for the following month.

j. Payments of Relocation Assistance to Members of the Navajo and Hopi Tribes under P.L. 93-531.

k. Benefits from Food Program

Do not count the following benefits from the food programs:

i. WIC (special supplemental food program for Women, Infants, and Children);

ii. value of SNAP; and

iii. value of school lunches or other school food programs.
I. Earned Income Tax Credits

Monthly or lump sum EITC payments are excluded as a resource for 12 months from receipt if the individual was a SNAP participant at the time of receipt and continues to participate (with breaks of a month or less).

m. Nazi Persecution Payments

Payments made to individuals because of their status as victims of Nazi persecution are to be excluded as a resource.

n. Compensation under the Crime Act of 1984

Compensation made under the Crime Act of 1984 to crime victims is excluded as a resource as stated in Section 230202 of P.L. 103-322.

o. Filipino Veterans Equity Compensation Fund Payments

Lump sum payments made to certain veterans and the spouses of veterans who served in the military of the Government of the Commonwealth of the Philippines during World War II is excluded as a resource.

p. Federal Tax Refunds

The American Taxpayer Relief Act of 2012 excludes Federal tax refunds, received after December 31, 2012, for a period of 12 months from receipt.

q. Achieving a Better Life Experience (ABLE) accounts

i. Per section 103(a) of the Tax Increase Prevention Act of 2014 ABLE accounts should be an excluded resources for the purposes of determining SNAP eligibility.

ii. Achieving a Better Life Experience (ABLE) accounts are tax-favored savings accounts established to provide secure funding for disability related expenses on behalf of designated beneficiaries deemed disabled before age 26.

M. Exempt Resources-Resources of Non-Household Members

Do not count the resources belonging to non-household members except for the following:

a. Ineligible Aliens/Individuals with Questionable Citizenship

Individuals who do not meet the citizenship or eligible alien status. Count the resources of these individuals in their entirety.

b. SSN Disqualified

Individuals disqualified from participation in the program for failure to provide or apply for a SSN. Count the resources of these individuals in their entirety.

c. Employment & Training Disqualified or IPV Disqualification.

Resources of individuals disqualified because of an intentional program violation or an Employment and Training program sanction count in their entirety to the remaining AG members.

d. Able Bodied Adults without Dependent Children (ABAWD)

Resources of ABAWDS that are ineligible within a thirty-six month period are counted in their entirety to the remaining household members.
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e. Resources of Individuals convicted of the offenses below are counted in their entirety to the remaining household members:
   i. Convicted of trafficking in SNAP of $500 or more
   ii. Second violation of a finding by a Federal, State or local Court of trading of coupons for a controlled substance;
   iii. First Violation Based Upon a Finding by a Federal, State or local Court of the trading of firearms, ammunition or explosives for coupons;
   iv. Fleeing felon or a probation/parole violator;
   v. Convicted (under Federal or State Law) of a felony offense which occurred after 8-22-96 which has an element the possession, use, or distribution of a controlled substance.

N. Exempt Resources – Agent Orange Settlement Payments

Veterans who are eligible under the program receive disability payments each year they meet eligibility criteria during the life of the program.

a. Payments are excluded as income and resources for SNAP.
   b. Lump sum payments received by survivors of deceased veterans are also excluded.

O. Exempt Resources – Allowance Paid to Children of Vietnam Veterans Born with Spina Bifida

These allowances are to be excluded from income and resources in determining eligibility for or the amount of benefits under SNAP.

P. Exempt Resources - Individual Development Account (IDA)

1. Families First participants enrolled in the Individual Development Account (IDA) program can have a special savings account.
   a. Participants' earnings deposited into an IDA account are matched by a not-for-profit or government agency.
   b. IDAs are operated by local non-profit organizations. These funds (savings, matching funds and interest) are disregarded in SNAP as long as the money stays in the IDA. However, if the money is paid out directly to the individual or any interest is paid directly to the individual, the exclusion would not apply.

2. Individual contributions and interest payments to an IDA which receives matching funds from the Assets for Independence Act (AFIA) are excluded as a resource.

3. IDAs under the AFIA provide federal funds to match the amount of earnings that low-income working individuals put into savings.

Q. Exempt Resources – “Dedicated Accounts” for SSI Children

These accounts are set up for past due monthly benefits from Supplemental Security Income at a financial institution.

a. The account should be set up in the child’s name by the Payee's name as the representative payee or trustee.
   b. These funds are to be used for specific purposes such as medical treatment and education or job skills training and services such as special equipment, therapy or special needs.
c. The accounts are not counted as resources.

R. Exempt Resources –
Earmarked Resources

1. Exempt any governmental payments which are designated for the restoration of a home damaged in a disaster, if the HH is subject to a legal sanction if the funds are not used as intended. Such funds include those made by the Department of Housing and Urban Development through the Individual and Family Grant Program or disaster loans or grants made by the Small Business Administration.

2. Payments made under the National Flood Insurance Program (NFIP) for flood mitigation activities shall not be counted as income or resources of the property owner. The Federal Emergency Management Agency (FEMA) awards grants to States and communities, which distribute the funds to individuals and businesses for activities that reduce the risk of repetitive flood damage.

S. Exempt Resources –
Prorated Income

Exempt monies, such as those of students or self-employed persons, which have been prorated and counted as income may not be counted as both income and resources for the same period of time.

T. Exempt Resources –
Indian Lands

Exempt Indian lands held jointly with the tribe, or land that can be sold only with the approval of the Bureau of Indian Affairs.

U. Exempt Resources –
Livestock and Poultry

Livestock and Poultry are exempt when consumed as home produce.

V. Exempt Resources-
Handling of Excluded Funds

1. Excluded liquid assets kept in a separate account, and not commingled in an account with non-excluded funds, retain their resource exclusion for an unlimited period of time.

2. Resources which have been excluded as prorated income, but are commingled in an account with non-excluded funds, will retain their exclusion for the period of time over which they have been prorated. (They will not be counted as both income and resources during the same period of time.)

3. All other excluded monies which are commingled with non-excluded funds will retain their exemption for six months from the date they are commingled. After six months, all funds in the commingled account, are counted as a resource.

W. Exempt Resources –
Educational Accounts

Two types of education savings accounts that currently receive tax-preferred status under the federal tax code are shown below. These accounts are exempt resources for SNAP.

a. Section 529 qualified tuition programs, which allow owners to prepay a student's education expenses or to contribute to an account to pay those expenses, and

b. Coverdell education savings accounts (Section 530), an IRA type of account designed to pay a student's education expenses.

X. Countable Liquid Resources

The value of the following resources count towards the resource limits in Section A of this policy:

1. Cash on hand;

2. Checking or savings account in a bank or other savings institution including
credit union. Do not include as a resource the monthly amount which has been counted as income in the period under consideration;

3. Savings certificates;

4. Stocks or bonds;

5. Proceeds from sale of property received as a lump sum;

6. Proceeds from estate settlement received as a lump sum;

7. Pension plans not covered in Section I Exempt Resources - Pension Funds. If the cash value of an excluded type of plan is rolled over into a countable resource, the cash value loses its exclusion and becomes an included resource; or

8. Non-Recurring Lump Sum/Retroactive Payments

Lump sum liquid resources such as the following are considered a resource in the month received, unless specifically excluded from consideration as a resource by other federal laws:

   a. Retroactive payments such as Retirement, Survivors, Disability Insurance (RSDI), Veterans Assistance (VA), Unemployment benefits, and Workman's Compensation;

   b. Windfalls, cash gifts, prizes, and awards.

      i. December 1, 2017, the Tennessee Education Lottery Corporation (TELC) shall provide to the TDHS information on individuals who have collected a prize of more than $5000.00 in the previous month.

      ii. Staff can refer to the collateral Tennessee Education Lottery Corporation (TELC) Matches

   c. Income tax refunds (if retained after 12 month exclusionary period);

   d. Tax rebates and credits;

   e. Refunds of security deposits on rental property or utilities; and

   f. Vacation, sick, longevity and bonus pay received in a lump sum payment by an employee whose employment has been terminated.

Note: If the employee chooses not to withdraw the pay, count the value as a resource beginning the month the layoff or termination is effective. (Refer to Unearned Income Section for such payments received in installments after employment is terminated.)

9. Gross monthly earned income tax credits or lump sum Earned Income Tax Credit (EITC) payments for new HHs, new assistance group members and individuals off the program more than thirty (30) days are counted in the second month after receipt. Also, any amount of Earned Income Tax Credit (EITC) remaining after the twelve (12) month exclusion must be considered for persons receiving SNAP benefits at the time of receipt.

Staff shall use the Family Assistance Treatment of Resources Policy Desk Guide when determining countable verses exempt resources.

**Y. Countable Non-Liquid Resources**

1. Unless otherwise exempt, count the equity in all non-liquid resources as a resource. Examples are as follows:

   a. non-exempt buildings;

   b. non-exempt land;
c. recreational properties; and
d. property such as boats, vacation homes, and mobile homes.

2. Equity in real property is determined by subtracting encumbrances from fair market value of the property.

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| Additional Resources | SNAP Exempt Resources |

| Retention of Records | Pending |

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<th>Glossary</th>
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<table>
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<tr>
<th>Term</th>
<th>Definition</th>
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<tbody>
<tr>
<td>Burial Agreement</td>
<td>An agreement whereby the buyer pays in advance for a burial that the seller agrees to furnish upon the death of the buyer or other designated individual.</td>
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<tr>
<td>Burial Plot</td>
<td>A grave or funeral plot, the spot where a body is laid to rest in the ground.</td>
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<tr>
<td>Burial Policy</td>
<td>A burial policy, which is different from a burial agreement, is usually purchased from a funeral home for a certain premium per week or month. These policies pay only for burial costs at the death of the person named on the policy and have no cash value.</td>
</tr>
</tbody>
</table>
| Disability     | 1. SNAP (Work Registration) An individual having mental or physical impairment which renders him or her incapable of gainful employment either permanently or temporarily will be exempt from work registration requirements for the SNAP Program.  
2. SNAP (Disability for Entitlement to Special Consideration Regarding Medical Deductions, Excess Shelter Deductions, Use of Net Income |
Standards, and Separate HH Status for Parent/Child and Siblings) An individual is considered disabled if he or she meets any of the following and will be eligible for special income and deduction considerations when determining SNAP eligibility and allotment amounts:

a. receives payments for disability or blindness under Titles I, II, X, XIV, or XVI of the Social Security Act;

b. receives federally, or state administered supplemental benefits under section 212(a) of Public Law 93-66;

c. receives disability retirement benefits from a governmental agency because of a disability considered permanent under section 221(i) of the Social Security Act;

d. is a veteran receiving VA benefits for a service or non-service connected disability rated or paid as total (EX.100%), or is considered by VA standards to be in need of regular aid and attendance, or considered permanently housebound;

e. is a disabled surviving spouse of a veteran and is considered by VA standards to be in need of regular aid and attendance or is permanently housebound;

f. is a disabled surviving child of a veteran and is considered by VA standards to be permanently incapable of self-support;

g. is a surviving spouse or child of a veteran and entitled to VA compensation for a service connected death or VA pension benefits for a non-service connected death and has a disability considered permanent under the Social Security Act;

Note: “Entitled” as used in this definition refers to surviving

**Elderly**

A person sixty (60) years of age or older or is fifty-nine (59) years old on the date of application and will be sixty (60) before the end of the month of application.

**Homestead**

The home and surrounding property which is not separated from the home by intervening property owned by others. Public rights of way, such as roads which run through the surrounding property and separate it from the home, will not affect its classification as a homestead.

**Mixed SNAP Household**

Households with one or more member(s) receiving or authorized to receive Temporary Assistance for Needy Families and/or SSI but not all HH members receive these benefits.

**Prevailing Rate of Return**

The current usual monetary yield on real/personal property of similar type and usage in the area in which the property is located.

**Significant Return**

Significant return is any return, after estimating costs of sale or disposition, and taking into account the ownership interest of the HH, that the State agency determines are more than $1,500.

**Relocation Payment**

A payment to a person who is displaced from his or her home as a result of HUD assisted and other federally assisted programs or projects subject to the provisions of the Federal Uniform Relocation Assistance and Real Property
Acquisition Act of 1970.
The relocation payment is the amount paid to cover moving costs and for Homeowners, the amount of payment made as a grant over and above the amount paid to him for his equity in property to purchase replacement housing. For renters, the amount paid to assist in obtaining replacement housing (rented or to be purchased).

<table>
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<tr>
<th>Acronyms</th>
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<tr>
<td><strong>AFIA</strong></td>
<td>Assets for Independence Act</td>
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<td><strong>AG</strong></td>
<td>Assistance Group</td>
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<td><strong>FEMA</strong></td>
<td>The Federal Emergency Management Agency</td>
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<td><strong>HH</strong></td>
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<td><strong>NFIP</strong></td>
<td>National Flood Insurance Program</td>
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<tr>
<td><strong>RSDI</strong></td>
<td>Retirement, Survivors, Disability Insurance</td>
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<td><strong>TELC</strong></td>
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**Supersedes**
SNAP Policy Manual, April 2016, Chapters 14, 15, and 16.
Bulletin No. 37, FA-11-26
Bulletin No. 39, FA-08-29
Bulletin No. 33 FA-09-19
Bulletin No. 2 FA-13-01
Tennessee Education Lottery Corporation (TELC) Match PUN