

## A Animal Assistants

The costs to secure and maintain professionally trained animals for assisting disabled participants in performing normal living activities are ALLOWABLE for NA and MA(MD) ONLY.

Animal assistants include the following:

- Seeing-eye dogs
- Hearing-ear dogs
- Housekeeper monkeys

NOTE This does not include watchdogs or other animals used only for protection, recreation, or pleasure.

Maintenance costs include the following:

- Purchase of animal food
- Veterinary services
- Kennel fees
- Training

NOTE Breeding and whelping fees are not deductible.

It is not a requirement that the animal be specifically certified. The animal DOES need to meet the professional training requirements for such animals.

It is not required that a physician or medical professional prescribe the need for the animal when the participant is disabled.

Key the expense on EXPC using the ME Expense Code.