



Commonwealth of Massachusetts  
**DEPARTMENT OF HOUSING &  
COMMUNITY DEVELOPMENT**

Deval L. Patrick, Governor ♦ Timothy P. Murray, Lt. Governor ♦ Tina Brooks, Undersecretary

**Public Housing Notice 2008-11**

**Memorandum**

To: All Local Housing Authority Executive Directors

From: Amy Schectman, Associate Director  
Division of Public Housing and Rental Assistance

Subject: Policy for Service Animal Expense Deductions

Date: September 17, 2008

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In order to resolve a lawsuit involving expenses related to service animals, DHCD agreed to adopt a policy clarifying the deduction of expenses related to service animals, pursuant to the regulation at 760 CMR 6.05(4)(e). Accordingly, all local housing authorities administering state-aided public housing must adopt and immediately implement the following Policy pertaining to Service Animal Expense Deduction.

**SERVICE ANIMAL EXPENSE DEDUCTION POLICY**

Pursuant to 760 CMR 6.05, Determination of Gross Household Income and Net Household Income, for the purposes of determining income for all applicants and tenants of state-aided public housing, as a matter of policy, LHAs will consider certain actual, reasonable and verified non-reimbursable, out of pocket household expenses related to maintaining guide and service animals as a medical deduction under 760 CMR 6.05 (4)(e).

When an applicant or tenant can document that a specially trained service animal is medically necessary, a deduction from Gross Household Income will be permitted. Expenses which may be deducted include: costs of obtaining such animal, pet food, medical expenses including veterinarian services and prescriptions, grooming, training expenses if such expenses are incurred from a third party provider of training services, and necessary equipment such as leashes. Expenses such as dog jackets, blankets, books, beds and toys may not be deducted.

As previously noted in Public Housing Notice 2007-10 regarding allowable medical expenses, LHAs should use the standards set by the US Department of Treasury's Internal Revenue Service (IRS) for the purposes of determining allowable expenses. IRS Publication 502 allows as a medical expense "the cost of buying, training and maintaining a guide dog or other animal to assist a visually-impaired or hearing-impaired person, or a person with other physical disabilities."

The term "service animal" is not specifically defined by the IRS. However, the term is defined by the US Department of Justice Americans with Disabilities Act (ADA) regulations at 28 CFR 36.104 as follows: "Service animal means any guide dog, signal dog, or other animal individually trained to do work or perform tasks for the benefit of an individual with a disability, including, but not limited to, guiding individuals with impaired vision, alerting individuals with impaired hearing to intruders or sounds, providing minimum protection or rescue work, pulling a wheelchair, or fetching dropped items." If they meet this definition, animals are considered service animals of which medical expenses are allowable under the policy set out above.

If you have any questions regarding this policy, please contact Chris McClave, Office of the Chief Counsel, at 617-573-1503 or email [chris.mcclave@state.ma.us](mailto:chris.mcclave@state.ma.us).