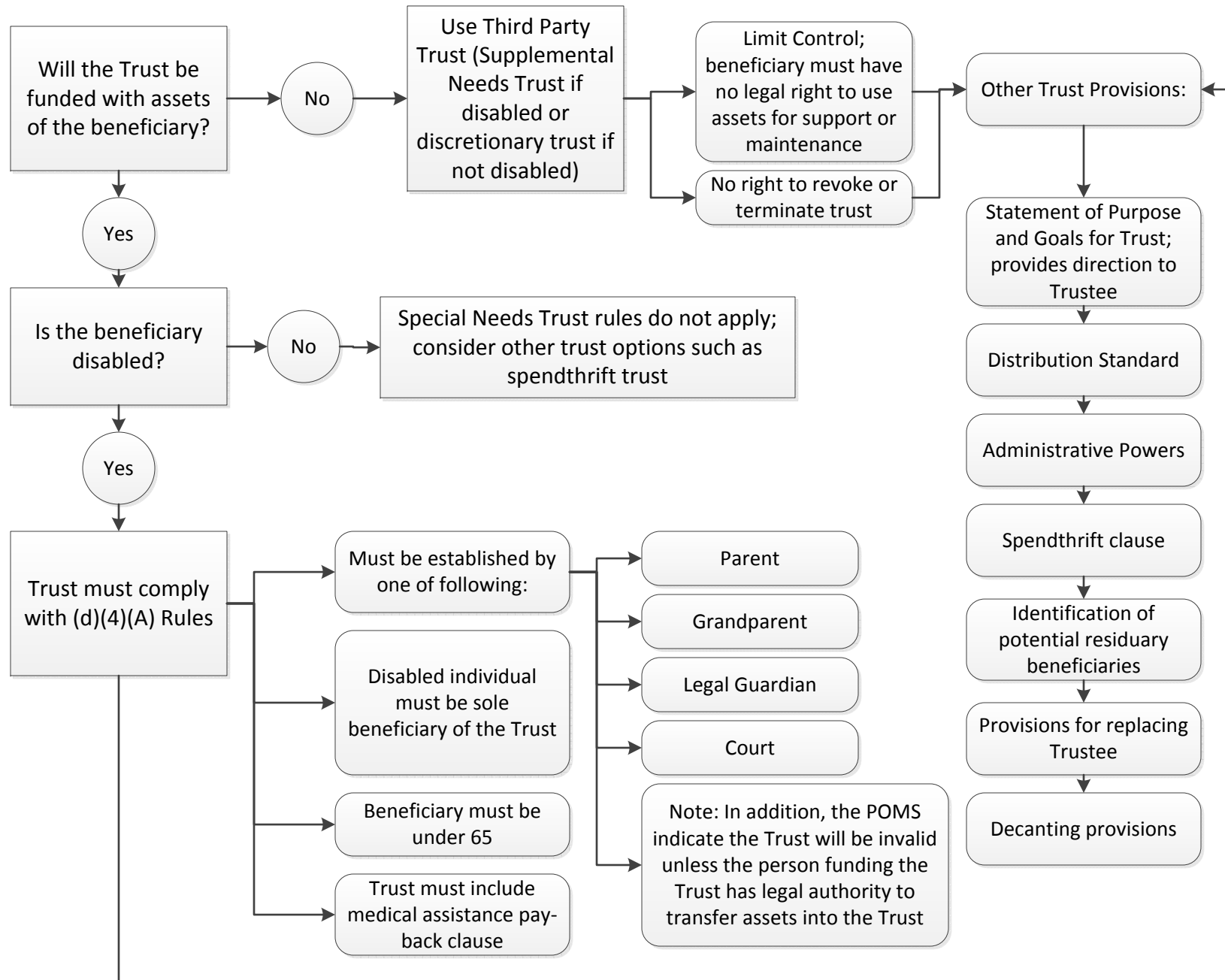
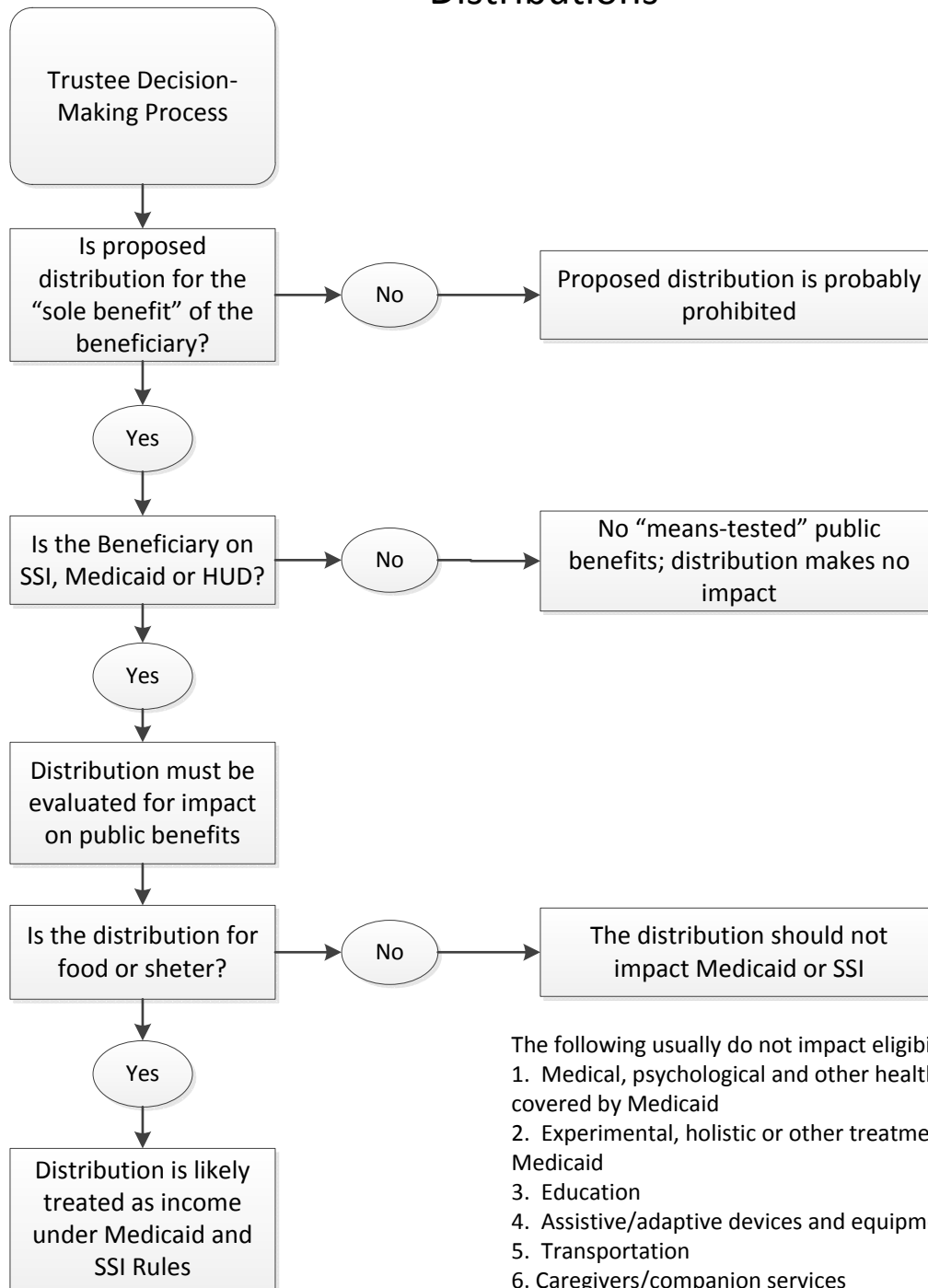


Special Needs Trusts – Formation and Structure

(Frequently Used For Disability Planning)



Special Needs Trusts Distributions



Following are deemed to be a shelter expense:

1. Mortgage payments
2. Real property taxes
3. Rent
4. Heating Fuel
5. Gas (for home)
6. Electricity
7. Water
8. Sewer
9. Garbage removal

The following usually do not impact eligibility:

1. Medical, psychological and other health treatment not covered by Medicaid
2. Experimental, holistic or other treatments not covered by Medicaid
3. Education
4. Assistive/adaptive devices and equipment
5. Transportation
6. Caregivers/companion services
7. Communications/phone
8. Recreation and entertainment
9. Respite services

Georgia Special Needs Trust Accounting

