



CIVIL RIGHTS ADVISORY

Service Animals for Taxpayers with Disabilities

**This is general civil rights guidance provided by the IRS Office of Equity, Diversity and Inclusion, Civil Rights Division. For additional information on accommodating taxpayers, refer to Civil Rights Advisory #14-6: Providing Reasonable Accommodations for Taxpayers.*

In accordance with Section 504 of the Rehabilitation Act of 1973, recipients of federal financial assistance (Volunteer Income Tax Assistance, Tax Counseling for the Elderly and Low Income Tax Clinic sites) are required to provide reasonable accommodations for persons with disabilities. Reasonable accommodations should be provided to individuals with disabilities who require service animals. This could mean modifying a “no animals on premises” policy to allow an individual with a disability and his/her service animal access to a facility.

What is a service animal?

A service animal is any guide dog, signal dog or other animal trained to assist a person with a disability. Service animals are working animals, not pets. The work or task of a trained service animal must be directly related to the person’s disability. Some examples of tasks performed by service animals include:

- Guiding people who are blind/low vision
- Alerting people who are deaf/hard of hearing to sounds
- Pulling a wheelchair
- Carrying and picking up things for persons with a mobility impairment
- Alerting and protecting a person who is having a seizure
- Reminding a person with a mental impairment to take prescribed medications
- Calming a person with Post Traumatic Stress Disorder

Service animals must be harnessed, leashed or tethered unless doing so will interfere with the service animal’s work or the individual’s disability prevents the individual from taking such action on the service animal. In those instances, the individual must maintain control of the animal through voice, signal or other effective controls.



Inquiries, exclusions and other specific rules related to service animals:

When it is not obvious what service an animal provides, staff/volunteers may ask only two questions:

- Is the service animal required because of a disability?
- What work or task has this animal been trained to perform?

Staff/volunteers **cannot** ask about the person's disability, require medical documentation, a special identification card or training documentation for the service animal, or ask that the animal demonstrate its ability to perform the work or task. Allergies and fear of service animals are not valid reasons for denying access or refusing service to people using service animals. For example, if a person who is allergic to dog dander and a person who uses a service animal must be in the same room or facility, both should be accommodated by assigning them, if possible, to different locations within the room or different rooms within the facility.

A person with a disability cannot be asked to remove the service animal from the premises unless the animal is out of control and the handler does not take effective action to control it or the animal is not housebroken. When there is a legitimate reason to ask that a service animal be removed, staff/volunteers must offer the person with the disability the opportunity to obtain services without the animal's presence.

Establishments that sell or prepare food must allow service animals in public areas even if state or local health codes prohibit animals on the premises. People with disabilities who use service animals cannot be isolated from other patrons, treated less favorably than other patrons or charged fees differently from other patrons without animals. Staff personnel/volunteers are not required to provide care or food for a service animal.

Additional information and resources are available on the [civil rights](#) webpage of IRS.gov. Staff and site volunteers should refer to specific supplemental guidance and procedures established by their respective VITA/TCE/LITC sites.