

FACT SHEET

FS 2015: Service Animals for Taxpayers with Disabilities

Civil Rights Division Advisory # 14-10

September 2014



This document is provided, in consultation with the Civil Rights Division, as guidance for VITA/TCE/LITC programs.

Recipients of federal financial assistance (Volunteer Income Tax Assistance (VITA), Tax Counseling for the Elderly (TCE) and Low Income Tax Clinic (LITC) sites) are required to provide reasonable accommodations for persons with disabilities based on Section 504 of the Rehabilitation Act of 1973 as amended. Section 504 prohibits discrimination based on disability.

Reasonable accommodation 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 services.

What is a service animal?

A service animal is any guide dog, signal dog or other animal that is individually trained to provide assistance to an individual 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 mobility disabilities
- alerting and protecting a person who is having a seizure
- reminding a person with mental illness to take prescribed medications
- calming a person with Post Traumatic Stress Disorder (PTSD) during an anxiety attack
- performing other duties

Service animals must be harnessed, leashed, or tethered, unless these devices interfere with the service animal’s work or the individual’s disability prevents the use of these devices. 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, only limited inquiries are allowed. Staff may ask two questions: (1) is the service animal required because of a disability, and (2) what work or task has the animal been trained to perform. Staff cannot ask about the person's disability, require medical documentation, require a special identification card or training documentation for the dog, 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 spend time in the same room or facility, they both should be accommodated by assigning them, if possible, to different locations within the room or different rooms in the facility.
- A person with a disability cannot be asked to remove his service animal from the premises unless: (1) the animal is out of control and the handler does not take effective action to control it or (2) 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 that are not charged to other patrons without animals.
- Staff personnel/volunteers are not required to provide care or food for a service animal.

For general guidance on accommodating taxpayers, refer to Civil Rights Division Advisory #14-06, Providing Reasonable Accommodations for Taxpayers.

This is general civil rights guidance provided by the IRS SPEC on behalf of the IRS Civil Rights Division. For additional information, site personnel should work closely with their IRS partner and refer to specific supplemental guidance and/or procedures established by their respective VITA/TCE/LITC sites.

