



Guide Dogs for the Blind

January 2023

Dear Breeder Custodian volunteer,

Thank you for serving as a Guide Dogs for the Blind breeder custodian volunteer in the calendar year 2022.

Breeder custodian volunteers provide an invaluable service to our organization in the housing and caring of our breeder dogs. As a volunteer, you spend substantial time providing basic care to our Guide Dog breeders. In addition, you may incur certain out-of-pocket expenses in furtherance of these duties.

These out-of-pocket expenses may qualify as a deductible expense on your individual income tax returns. As a result of recent tax law changes, we are required to provide you with certain information to substantiate your income tax deduction.

In order to comply with the charitable "substantiation" requirements, we must state that Guide Dogs does not provide you with any goods or services in consideration for your services. We recommend that you keep records and receipts to support the amount of your expenses that you incur as a breeder custodian, and subsequently deduct on your tax return. (Please note that Guide Dogs does not need to receive a copy of these records). Please consult your personal tax advisor for more details.

Again, we thank you for your valuable support.

Sincerely,

Jenna Bullis
Director of Breeding and Canine Development
Guide Dogs for the Blind

This letter is designed to comply with the "substantiation" requirements in Section 170(f)(8) of the Internal Revenue Code.