**Tax Deductions for Veterinary Care of Guide Dogs**

**U.S. Residents:**

Tax deductions may be taken for veterinary bills you pay on your own. Publication 502 of the Tax Code specifically addresses deducting expenses related to service animals.

Please keep in mind there are many variables: marital status, income source, citizenship status, etc., which means not everyone may be eligible.  Genergally you may not deduct any expenses for which you have been reimbursed (such as those reimbursed through the GDB Veterinary Financial Assistance Program or your state supplemented dog food program).

GDB highly recommends that you contact the IRS for more information and support at 1-800-829-1040 or go to their website at [www.irs.gov](http://www.irs.gov).

**Canadian Residents:**

The cost of acquiring and the care and maintenance of a service animal qualifies as a medical expense under paragraph 118.2(2)(*l*) as long as certain conditions are met.

Please refer to IT-519R2 issued by the Canada Customs and Revenue Agency for more details on how to qualify and the limitations to the tax credit.

GDB also highly recommends that you contact the Canada Revenue Agency for more information and support by going to their website at [www.cra.gc.ca](http://www.cra.gc.ca).