

IRM PROCEDURAL UPDATE

DATE: 04/15/2021

NUMBER: sbse-20-0421-0591

SUBJECT: Inaccessible Notices

AFFECTED IRM(s)/SUBSECTION(s): 20.1.1.3.2.2.8

CHANGE(s):

IRM 20.1.1.3.2.2.8 Inaccessible Notices, for additional guidance when working penalty relief requests.

1. Policy Statement 1-47, Reasonable Accommodations for People with Disabilities (see IRM 1.2.1.2.12), requires the IRS to take necessary actions to ensure taxpayers with disabilities have an equal opportunity to participate effectively in its programs, activities and services. If a taxpayer is unable to read certain post-filing tax notices issued in standard print, they may request an accessible copy of that notice in an alternative format. See IRM 1.18.4.4.3, Conversion of Taxpayer Notices.
2. A taxpayer may request penalty relief if a notice in standard print format was received requiring a taxpayer action, but the taxpayer did not timely respond because the notice was inaccessible. To qualify for relief, the taxpayer must still meet the reasonable cause standard.
3. Reasonable cause may be established if the taxpayer exercised ordinary business care and prudence, but due to circumstances beyond the taxpayer's control, they were unable to comply. Refer to IRM 20.1.1.3.2.2, Ordinary Business Care and Prudence, and Policy Statement 3-2 in IRM 1.2.1.4.2.
4. Information to consider when evaluating whether the taxpayer had reasonable cause includes, but is not limited to:
 - Was a description of the issue that prevented the taxpayer from reading the standard print notice provided?
 - When was the notice received and when did the taxpayer first become aware of the issue stated in the standard print notice?
 - What was the taxpayer's degree of knowledge concerning the tax, interest, or penalty owed prior to issuance of the inaccessible notice?

EXAMPLE: A taxpayer filed their 2019 Form 1040 showing a tax amount due and made no payment. When the return was processed, a notice (CP 14) was issued to explain that the Form 1040 was filed with an amount owed and gives the balance due information. In this case, the taxpayer had knowledge of the unpaid tax prior to issuance of the notice and would not qualify for relief.

- When did the IRS become aware that the taxpayer needs accessible format notices?
- Did the taxpayer promptly respond to the notice once a copy of the notice in accessible format was received?