



DEPUTY COMMISSIONER

**DEPARTMENT OF THE TREASURY**  
**INTERNAL REVENUE SERVICE**  
**WASHINGTON, DC 20224**

Policy Statement 2-5 (Rev.1)

**(1) Access to information and Communication for Persons with Disabilities**

**(2)** Affirms Internal Revenue Service's (IRS) commitment to meet its obligation to comply with Section 508 of the Rehabilitation Act of 1973 and Section 255 of the Communications Act (*amended in 1998 (29 U.S.C.794(d)), and refreshed by the US Access Board via final rule in the Federal Register (82 FR 5790) effective March 23, 2018*), to ensure that ICT is equally accessible to persons with disabilities unless a [Section 508 exception](#) is established. ICT technologies include:

- a. computer hardware and software
- b. web sites
- c. electronic content (public facing and agency official communication)
- d. networks
- e. support documentation and services
- f. fax machines
- g. information transaction machines
- h. telecommunications products and customer premises equipment
- i. copiers
- j. any other equipment that facilitates the transmission, receipt, presentation, storage, duplication, or use of information.

**(3)** This policy applies to all IRS federal employees, interns, volunteers, and contractors under control of or doing business with the IRS.

**(4)** Pursuant to Section 508 of the Rehabilitation Act of 1973, as amended, the IRS shall "develop, procure, maintain, or use" ICT in a manner that ensures Federal employees with disabilities have comparable access to, and use of, such information and data relative to other Federal employees. The IRS will also ensure that members of the public with disabilities have comparable access to publicly available information and services. The Revised 508 Standards and Section 255 of the Communications Act (as amended by the Telecommunications Act of 1996) incorporate by reference the Web Content Accessibility Guidelines (WCAG) 2.0.

**(5)** The Section 508 standards are the structured technical requirements and functional criteria that are used to measure product conformance.

**(6)** WCAG provides a wide range of recommendations for making Web content and applications more accessible to:

- a. A wider range of people with disabilities, including blindness and low vision, deafness and hearing loss, learning disabilities, cognitive limitations, limited movement, speech disabilities, photosensitivity and combinations of these.
- b. All federal employees, contractor personnel, interns and volunteers with disabilities have access to ICT that is comparable to the access and use of ICT by Federal employees who are not individuals with disabilities.
- c. All individuals with disabilities who are members of the public seeking information or services from the IRS have access to and use of ICT that is comparable to the access to and use of ICT by such members of the public who are not individuals with disabilities.

Approved: \_\_\_\_\_  
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