



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

1.20.4

AUGUST 12, 2020

## EFFECTIVE DATE

(08-12-2020)

## PURPOSE

- (1) This transmits new IRM 1.20.4, Civil Rights, Prevention of Taxpayer Discrimination.

## MATERIAL CHANGES

- (1) This new IRM 1.20.4, provides guidance for providing reasonable accommodations to taxpayers, ensuring language access to programs, activities, and services, and explains when to refer taxpayers to the discrimination complaint process.

## EFFECT ON OTHER DOCUMENTS

None

## AUDIENCE

The audience for this IRM is managers and employees having taxpayer facing interactions.

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1.20.4

Prevention of Taxpayer Discrimination

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1.20.4.1  
(08-12-2020)  
**Program Scope and Objectives**

- (1) **Purpose.** This IRM provides guidance for managers and employees in providing reasonable accommodations and language assistance to taxpayers. The IRS goal and objective are to prevent discrimination of taxpayers in IRS programs and activities.
- (2) **Audience.** The audience for this IRM is all managers and employees with taxpayer facing interactions.
- (3) **Policy Owner.** The Civil Rights Unit, is under the Office of Equity, Diversity and Inclusion.
- (4) **Program Owner.** The Civil Rights Unit is the office responsible for oversight of the external civil rights program.

1.20.4.1.1  
(08-12-2020)  
**Authority**

- (1) The following authorities are applicable to this IRM:
  - Title VI of the Civil Rights Act of 1964
  - Title IX of the Education Amendments of 1972
  - Section 504 of the Rehabilitation Act of 1973
  - Section 508 of the Rehabilitation Act
  - The Age Discrimination Act of 1975
  - Executive Order 13166
  - Executive Order 13160
  - Policy Statement 1-47
  - Policy Statement 22-3

1.20.4.1.2  
(08-12-2020)  
**Responsibilities**

- (1) IRS policy requires that all necessary actions be taken to ensure members of the public with disabilities have equal access to its programs, activities, and services. The IRS also commits through its *Taxpayer Bill of Rights* which provides the right to quality service, to provide prompt, courteous, and professional assistance to taxpayers, including those who lack a full command of the English language.

1.20.4.1.3  
(08-12-2020)  
**Program Management and Review**

- (1) The Chief Diversity Officer annually evaluates civil rights compliance within the Service and its assisted programs to ensure that taxpayers are not subjected to discrimination based on race, color, national origin (including limited English proficiency), sex, and disability. Additional bases such as parental status and religion are protected in educational programs and activities provided by the Service. The evaluation of the programs is shared with the respective business units to help ensure the achievement of civil rights compliance throughout the Service and its assisted programs.

1.20.4.1.4  
(08-12-2020)  
**Program Controls**

- (1) The evaluation of civil rights compliance within the Service and its assisted programs is comprised of an assessment of the physical accessibility of the facility where services or programs are provided, notification of taxpayer rights, and the provision of reasonable accommodations and language assistance for individuals with limited English proficiency.

1.20.4.1.5  
(08-12-2020)  
**Definitions and Terms**

- (1) Key terms and definitions are listed below:
  - a. Disability - a physical or mental impairment that substantially limits one or more major life activities.

## 1.20 Equal Employment Opportunity and Diversity

- b. Major Life Activity - Basic activities most people can perform with little or no difficulty, such as walking, seeing, hearing, speaking, thinking, communicating and interacting with others.
- c. Reasonable Accommodation - a change or adjustment, needed by a taxpayer with a disability to effectively participate in, and access IRS programs, activities or services which does not cause a fundamental alteration, or an undue administrative or financial burden.
- d. Limited English Proficiency (LEP) - Describes individuals who do not speak English as their primary language, and have limited ability to read, speak, write, or understand English.
- e. Meaningful Access - Language assistance that results in accurate, timely, and effective communications especially for individuals with LEP.

1.20.4.2  
(08-12-2020)

### **Non-Discriminatory Treatment of Taxpayers**

- (1) The Internal Revenue Service prohibits discrimination against taxpayers based on race, color, national origin (including limited English proficiency), sex, religion, disability and age in its programs, activities and services. Additional bases, such as sexual orientation and status as a parent, apply in education and training programs conducted by the IRS. Similarly, entities to which agencies grant federal financial assistance must comply and prevent discrimination in their programs, activities, and services. Executive Order 13166 requires that **all** federal agencies take reasonable steps to provide meaningful access to their own federally conducted activities. A federally conducted program or activity is, in simple terms, anything a Federal Agency does. Aside from employment, there are two major categories of federally conducted programs or activities covered by the regulation:
  - a. Programs or activities involving general public contact as part of ongoing Agency operations (telephone contacts, office walk-ins, or interviews) and the public's use of Agency facilities.
  - b. Programs or activities directly administered for program beneficiaries and participants (programs that provide federal services or benefits).
- (2) Taxpayers with a disability may request a reasonable accommodation and those with limited English proficiency may request language assistance to access Agency programs and services. Requested accommodations and language assistance must be provided by the Agency or recipients of federal financial assistance at no cost to the taxpayer. The Department of Justice has consistently interpreted Title VI of the Civil Rights Act of 1964, and its regulations to require recipients of federal financial assistance to provide meaningful access to individuals with limited English proficiency. Federal financial assistance includes, but is not limited to, grants and loans of federal funds, grants or donations of federal property, training, detail of federal personnel, or any agreement, or arrangement which has as one of its purposes the provision of assistance.

1.20.4.3  
(08-12-2020)

### **Reasonable Accommodation for Disability**

- (1) Section 504 of the Rehabilitation Act of 1973, (Section 504) applies to all programs, activities, and services conducted by the Agency. Section 504 ensures that individuals with disabilities have an equal opportunity to participate in, and have equal access to, the benefits or services provided by the Agency. This is also applicable to federally financially assisted programs, activities, and services.

1.20.4.3.1  
(08-12-2020)  
**Requests for Reasonable Accommodation from a Taxpayer**

- (1) Under Section 504 of the Rehabilitation Act of 1973 a taxpayer with a disability may request a reasonable accommodation to access or participate in Agency programs, activities, or services, or another authorized individual may make such a request on his or her behalf. The taxpayer does not have to use the words “reasonable accommodation” when making their request. The request may be verbal or in writing and does not usually require medical documentation.

**Example:** The taxpayer may indicate s/he cannot read a notice because of his/her vision impairment. While the taxpayer did not use the term “reasonable accommodation,” the taxpayer indicated a need to have the service delivered in a different manner due to a disability.

- (2) When a taxpayer with a disability requests a reasonable accommodation, medical documentation should not be requested. If the requested accommodation cannot be provided, then an effective alternative accommodation should be provided. However, there may be limited instances when medical documentation may be necessary to determine whether an effective alternative accommodation can be provided. Prior to requesting the taxpayer’s medical documentation, it is recommended that you contact the IRS Civil Rights Unit by phone at 202-317-7020 or email: [edi.crd.ra@irs.gov](mailto:edi.crd.ra@irs.gov). The IRS Civil Rights Unit is available to provide training and technical assistance about the reasonable accommodation requirements for taxpayers.

1.20.4.3.2  
(08-12-2020)  
**Fundamental Alterations, Undue Financial or Administrative Burden and Direct Threat**

- (1) Except as outlined in (2) and (4) below, when a taxpayer with a disability makes a request for reasonable accommodation or modification of an existing accommodation, the Agency should provide the requested accommodation or modification, or, when appropriate, an effective alternative accommodation.
- (2) In instances where the requested accommodation or modification may fundamentally alter the nature of the program, or impose an undue financial and administrative burden on the Agency. Section 504 of the Rehabilitation Act of 1973 does not require agencies to provide the requested reasonable accommodation. The burden of proving there is an undue financial and administrative burden falls on the Agency. However, the Agency may be required to provide the taxpayer an effective alternative accommodation.
- (3) Contact your manager and the IRS Civil Rights Unit immediately to determine possible reasonable accommodations before denying a taxpayer’s request for reasonable accommodation or modification. An employee should not deny a request for reasonable accommodation before contacting the IRS Civil Rights Unit to discuss possible effective alternative accommodations.
- (4) If the provision of the requested accommodation will pose a direct threat to the health and safety of others, the Agency is not required to grant the accommodation. When determining whether an individual poses a direct threat to the health or safety of others, the Agency must make an individualized assessment, based on reasonable judgment that relies on current medical knowledge or on the best available objective evidence, to determine:
1. the nature, duration, and severity of the risk
  2. the probability that the potential injury will actually occur
  3. whether reasonable modifications of policies, practices, or procedures or the provision of auxiliary aids or services will mitigate the risk

**Example:** Due to a recent pandemic, the Agency requires that all taxpayers wear a face mask when entering its facility as the face mask is the only safety measure available to mitigate the direct threat to the health and safety of others. As an accommodation, a taxpayer with a disability requests that s/he enter the facility without a face mask because of an underlying respiratory condition. Based on current medical knowledge, and the unavailability of existing alternative methods that would help mitigate the risk of having the taxpayer enter into the facility without a face mask, the Agency is not required to grant the requested accommodation because the taxpayer would pose a direct threat to the health or safety of others. However, the Agency will take steps to provide an effective alternative accommodation to provide the service needed by the taxpayer.

For assistance with making the determination on what constitutes a direct threat to the health and safety of others, contact the IRS Civil Rights Unit by phone at 202-317-7020 or email: [edi.crd.ra@irs.gov](mailto:edi.crd.ra@irs.gov).

1.20.4.3.3  
(08-12-2020)  
**Disability  
Accommodation  
Resources**

- (1) Many resources for disability accommodation can be found on the Equity, Diversity and Inclusion, Civil Rights Unit page. For information on accessible forms and publications, disability related products, taxpayer frequently asked questions, and the Civil Rights Unit Taxpayer Accommodation Guide visit: <https://irsource.web.irs.gov/EDI/SitePages/RAforTP.aspx>.

1.20.4.3.4  
(08-12-2020)  
**Taxpayer Advisories for  
the Business Units**

- (1) Taxpayers may require specific accommodations which may include:
- use of wheelchairs or mobility devices
  - cognitive disabilities
  - speech impairments
  - deaf or hard of hearing
  - taxpayers who are blind or low vision
  - service Animals for taxpayers with disabilities
- (2) Advisories for providing specific reasonable accommodations are located on the Equity, Diversity and Inclusion, Civil Rights Unit page: <https://irsource.web.irs.gov/EDI/SitePages/RAforTP.aspx>.

1.20.4.4  
(08-12-2020)  
**Language Accessibility**

- (1) Limited English Proficiency (LEP) taxpayers must be provided meaningful access to our products and services. Language is an aspect of national origin and thus, any laws that prohibit discrimination based on national origin cover discrimination based on language.
- (2) Executive Order 13166 requires that each Federal Agency examine the services it provides, and develop and implement a system by which LEP persons can meaningfully access those services. This meaningful access must be provided in an accurate, timely and effective way, and at no cost to the taxpayer. The Executive Order can be viewed at: <https://www.justice.gov/crt/executive-order-13166>.
- (3) *IRS Policy Statement 22-3, Commitment to assist non-English speaking taxpayers understand their tax obligations*, states, "The IRS is committed to providing top quality service to each taxpayer, including those who lack a full command of the English language." The policy also states, "Our workforce will have the essential tools necessary to interact appropriately with our diverse taxpayer base."

- 1.20.4.4.1  
(08-12-2020)  
**Responsibility for Ensuring Meaningful Access**
- (1) Every IRS employee has an obligation to comply with Executive Order 13166 and other mandates regarding language access for limited English proficiency taxpayers. If a taxpayer identifies a need for language assistance, it is the obligation of the Agency to provide the assistance.
- 1.20.4.4.2  
(08-12-2020)  
**Agency Guidance for Language Services**
- (1) Guidance for implementing the Language Services (LS) Program throughout the Agency can be found in IRM 22.31.1, *Multilingual Initiative, IRS Language Services*: <http://irm.web.irs.gov/Part22/Chapter31/Section1/IRM22.31.1.aspx>. This IRM contains information on how to obtain verbal interpretation services, written translation services, and more.
- 1.20.4.4.3  
(08-12-2020)  
**Oral Language Access Provisions**
- (1) Generally, the IRS provides language interpreter (oral) services through bilingual staff or over-the-phone interpreter (OPI) services. The Multilingual and Agency Services Branch administers the OPI contract and handles all questions and issues regarding the OPI contract. Each business unit has its own policy and procedures for use of OPI services. It is important that you follow your business unit's procedures for the provision of language assistance.
- (2) For more information on the OPI service and resources including the OPI Fact Sheet, list of OPI representatives, and OPI tools, you can visit: <https://portal.ds.irsnet.gov/sites/witaxforms/Pages/MAS/LPTS/OPI/Home.aspx>.
- 1.20.4.4.4  
(08-12-2020)  
**Use of Family/Friends as Language Interpreters**
- (1) The Agency is responsible for offering qualified interpreter services. An interpreter must be competent and have knowledge in both languages of the relevant terms or concepts being discussed. The Agency should avoid using untrained volunteers, or family members, children, and friends of an individual with limited English proficiency as interpreters, because it is difficult to ensure that they will interpret accurately.
- 1.20.4.4.5  
(08-12-2020)  
**Written Translation Services**
- (1) For English translations contact the Linguistic Policy, Tools, and Services Section, of the Multilingual and Agency Services Branch, Tax Forms & Publications Division, in Wage and Investment, Media & Publications. Translations are performed either by internal employees or external contractors in several languages such as:
- French
  - German
  - Italian
  - Portuguese
  - Various African languages
  - Arabic
  - Iranian Farsi
  - Spanish
- (2) Translation, quality review, and proofreading assistance may include any of the following tasks:
- a. writing a summary translation of a source document
  - b. reading documents aloud while the requestor takes notes
  - c. reading documents to pinpoint vital information

d. reviewing translations submitted by taxpayers or another source for accuracy and completeness

- (3) Written requests accompanied by Form 14078, *Request for Translation and/or Quality Review Services*: <http://publish.no.irs.gov/getpdf.cgi?catnum=53376>, may be sent by mail, fax, or email. For translation services refer to IRM 22.31.1, *Multilingual Initiatives, IRS Language Services*: <http://irm.web.irs.gov/Part22/Chapter31/Section1/IRM22.31.1.aspx>.
- (4) The Large Business and International Advance Pricing Mutual Agreement (APMA) Program can assist with translation contracts to accommodate other languages. More information on how to obtain these services can be found in IRM 21.8.1.2.4, *Translation Services*: <http://irm.web.irs.gov/link.aspx?link=21.8.1.2.4>.

1.20.4.4.6  
(08-12-2020)  
**Additional Language  
Access Resources**

- (1) Language access resources are available to assist with ensuring limited English proficient (LEP) taxpayers have meaningful access to IRS programs, activities and services. These resources include LEP FAQs and the Civil Rights Unit Language Access Advisory available at: <https://irssource.web.irs.gov/EDI/SitePages/LanguageAccess.aspx>.

1.20.4.4.5  
(08-12-2020)  
**Discrimination  
Complaints**

- (1) Part of preventing taxpayer discrimination is understanding the complaint process. Although business units are encouraged to attempt resolution of taxpayer complaints, those attempts should be in addition to informing the taxpayer of their right to contact the Civil Rights Unit (CRU) to file a complaint. Efforts of the business unit should not replace the taxpayer's right to contact CRU.

1.20.4.5.1  
(08-12-2020)  
**Who Can File a  
Complaint**

- (1) Any person who believes that he or she has been discriminated based on race, color, sex, national origin, disability, age or reprisal, in programs or activities by the Internal Revenue Service may file a complaint. Be sure you know who can file a complaint, when a taxpayer should be referred to the Civil Rights Unit, how a taxpayer may file a complaint, and the authority covering the process.

1.20.4.5.2  
(08-12-2020)  
**When to Refer a  
Taxpayer to the Civil  
Rights Unit**

- (1) Knowing when to refer a taxpayer's complaint to the Civil Rights Unit (CRU) is important. Taxpayers should be referred to CRU if the taxpayer believes that an IRS employee mistreated them because of any of the following bases: race, color, national origin (including limited English proficiency), disability, reprisal, sex, age or religion. Additional bases such as sexual orientation and parental status are applicable in educational programs or activities conducted by the IRS. Certain taxpayer comments such as the following should trigger a referral to CRU:
- "I've been discriminated against and want to file a complaint."
  - "I was denied service, or I was refused service because of (race, sex, or other civil rights basis). Where do I go?"
  - "I have a disability and want to file a complaint because they wouldn't provide an accommodation."
- (2) For more information on when to refer a taxpayer to the CRU view the full advisory – When to Refer Taxpayers to CRU: <https://irssource.web.irs.gov/EDI/SitePages/TP-Discrim-Complaints.aspx>.

1.20.4.5.3

(08-12-2020)

**How to File a Complaint**

- (1) A person who believes that he or she has been discriminated against may file a complaint individually, through an authorized representative or on behalf of a specific class of persons. The complaint may be filed electronically, by audiotape, in braille, or in an alternative medium. Oral complaints may be filed if the complainant is unable to write, and no one is available to write the allegations on his or her behalf.
- (2) A taxpayer wishing to file a complaint of discrimination involving any of IRS federally financially assisted or conducted programs should be directed to submit their complaint in writing to the Civil Rights Unit. A taxpayer may submit a written complaint or complete Form 14652, *Civil Rights Complaint*. <http://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum=67029>.
- (3) The complaint can be mailed to the following address:  
Internal Revenue Service  
Office of Equity, Diversity and Inclusion  
Civil Rights Unit, Room 2413  
1111 Constitution Avenue, NW  
Washington, DC 20224  
Complaints may also be sent by email: [edi.civil.rights@irs.gov](mailto:edi.civil.rights@irs.gov).
- (4) To file a complaint online, a complaint form is available at: <http://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum=67029>.

1.20.4.5.4

(08-12-2020)

**Complaint Investigations**

- (1) The Civil Rights Unit will be responsible for conducting inquiries into potential complaints of discrimination. An inquiry will ordinarily include interviews with the complainant, grant recipient, employees/volunteers, other witness (es), a review of pertinent records, the facility of the grant recipient (if applicable), a consideration of the evidence gathered, and defenses asserted by the Agency or the grant recipient.

1.20.4.5.5

(08-12-2020)

**Restructuring and Reform Act of 1998**

- (1) To ensure that the concept of anti-discrimination is enforced within the IRS, Congress passed Document 11043, *Restructuring and Reform Act of 1998 (RRA'98)* <http://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum=27823>. The statute (Section 1203(b)(3)(B)) essentially mandates for the fair and equitable treatment of taxpayers, taxpayer representatives, and employees working for programs that are conducted by the IRS. If an IRS employee fails to comply with RRA '98, the employee may be subjected to disciplinary action, up to and including termination.

