



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

2.30.1

AUGUST 16, 2022

## EFFECTIVE DATE

(08-16-2022)

## PURPOSE

- (1) This transmits IRM 2.30.1, Section 508, Section 508 Compliance. This manual supports IRM 1.2.1.3.1 Policy Statement 2-5 (Rev. 1), Access to information and Communication for Persons with Disabilities which affirms the IRS commitment to meet the obligation to comply with Section 508 and Section 255 of the Communications Act.

## MATERIAL CHANGES

- (1) This manual is newly created to set the framework of the IRS for the implementation of Section 508 of the Rehabilitation Act, as amended in 1998.
- (2) This IRM incorporates the changes and guidance from *IT-02-0319-0005, Interim Guidance to Comply with Section 508 for Information and Communication Technology*, issued August 23, 2019.
- (3) This manual supports IRM 1.2.1.3.1 Policy Statement 2-5 (Rev. 1), Access to information and Communication for Persons with Disabilities which affirms the IRS commitment to meet the obligation to comply with Section 508 and Section 255 of the Communications Act.

## EFFECT ON OTHER DOCUMENTS

This IRM incorporates IT-02-0319-0005, Interim Guidance (IG) to Comply with Section 508 for Information and Communication Technology (ICT) dated August 23, 2019.

## AUDIENCE

This Internal Revenue Manual (IRM) applies to all IRS federal employees, interns, volunteers, and contractors under control of or doing business with the IRS.

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Chief Information Officer



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Section 508 Compliance

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**Program Scope and Objectives**

- (1) This section includes the scope, purpose, and objectives of Section 508 compliance within the Internal Revenue Service.
- (2) **Purpose:** This IRM sets forth the framework for the implementation of Section 508 of the Rehabilitation Act as amended in 1998 to ensure that IRS shall develop, procure, maintain, or use information and communication technology (ICT) in a manner so that:
  - a. Federal employees with disabilities have comparable access to and use of information and data relative to other non-disabled federal employees.
  - b. Members of the public with disabilities seeking information or services from a federal agency have comparable access to and use of information and data relative to other non-disabled individuals.
- (3) **Audience:** This IRM applies to all IRS federal employees, interns, volunteers and contractors under control of or doing business with the IRS.
- (4) **Policy Owner:** Chief Information Officer (CIO)
- (5) **Program Owner:** Associate Chief Information Officer, Strategy and Planning
- (6) **Primary Stakeholders:** All IRS business units (BUs) developing, procuring, maintaining or using ICT.
- (7) **Program Goals:** To support the IRS goal to integrate accessibility requirements into IT policy, planning, investments, management and operations. This is consistent with the OMB Strategic Plan for Improving Management of Section 508 of the Rehabilitation Act dated January 23, 2013, which aims to improve how agencies manage Section 508 and IT accessibility responsibilities by increasing transparency, strengthening accountability, and improving collaboration.

2.30.1.1.1  
(08-16-2022)  
**Background**

- (1) On August 7, 1998, the Workforce Investment Act of 1998 (Public Law 105-220), including amendments to the Rehabilitation Act of 1973 U.S.C. §794(d), to expand and strengthen the accessibility requirements set forth in Section 508, was signed into law.
- (2) The original Section 508 Standards, serving as the guideline for accessibility compliance standards, have been updated. These standards are governed by the U.S. Access Board. On January 18, 2017, the U.S. Access Board issued a final rule in the Federal Register (82 FR 5790) which was amended effective March 23, 2018, to revise and update the standards, as well as the guidelines for telecommunications equipment and customer premises equipment covered by Section 255 of the Communications Act.
- (3) Section 508 of the Rehabilitation Act requires federal agencies to ensure ICT developed, procured, maintained and used is accessible to people with disabilities. This includes that:
  - a. Federal employees with disabilities have comparable access to and use of information and data relative to other non-disabled federal employees. For example, this means that federal employees with disabilities have access to and use of computers, phones, equipment in their offices and online training or access the agency's internal website that is comparable to the access and use by employees who are not individuals with disabilities.

- b. Members of the public with disabilities seeking information or services from a federal agency have comparable access to and use of information and data relative to other non-disabled individuals. For example, this means that a person with a disability applying for a job with the federal government, using an agency's website to get information about a program or completing an online form has access to the same accessible information and resources available to individuals without a disability.
- (4) As part of the Section 508 refresh, the U.S. Access Board adopted the Web Content Accessibility Guidelines (WCAG) 2.0, incorporated by reference, which harmonized Section 508 with international technical standards for accessibility. WCAG 2.0 sets a globally-recognized and technologically-neutral set of accessibility guidelines for Web and non-Web content . All covered Web and non-Web content and software (including but not limited to: Web sites, intranet sites, word processing documents, portable document format (PDF) documents, and project management software) is required, with a few specific exceptions, to conform to WCAG 2.0's Level A and Level AA Success Criteria and Conformance Requirements.
  - a. WCAG consists of 12-13 guidelines organized under four principles that provide the foundation for accessibility: perceivable, operable, understandable and robust. The principles ensure that content can be reliably interpreted by a wide variety of user agents, including assistive technologies (ATs).
  - b. WCAG guidelines are categorized into three levels of conformance to meet the needs of different groups and different situations: A (lowest), AA (mid-range) and AAA (highest). Conformance at higher level(s) indicates conformance at lower level(s). Each guideline has testable success criteria that are not technology-specific, which determine conformance to WCAG.

2.30.1.1.2  
(08-16-2022)  
**Authority**

- (1) Legislation, federal guidance and Treasury directives require that federal agencies make their ICT accessible to people with disabilities. These laws and directives include:
  - a. **Section 508 of the Rehabilitation Act of 1973** amended in 1998 (29 U.S.C. §794(d) Electronic and Information Technology) and refreshed by the U.S. Access Board via final rule in the Federal Register (82 FR 5790) effective March 23, 2018, requires federal agencies to develop, procure, maintain and use ICT that is equally accessible and usable to persons with disabilities unless a Section 508 exception is established.
  - b. **Section 255 of the Telecommunications Act of 1996** (47 U.S.C §255), refreshed by the U.S. Access Board via final rule in the Federal Register (82 FR 5790) effective March 23, 2018, requires federal agencies provide telecommunications products and services be accessible to people with disabilities.
  - c. **Americans with Disabilities Act of 1990** is a civil rights law that prohibits discrimination against people based on disability. The purpose of the law is to make sure that people with disabilities have the same rights and opportunities as persons without disabilities. It also requires covered employers to provide reasonable accommodations to employees with disabilities and imposes accessibility requirements for public accommodations.

- d. **Executive Order 14035 Advancing Diversity, Equity, Inclusion and Accessibility in the Federal Government** signed June 25, 2021, aims to advances equity in the workplace for persons with disabilities.
- e. **Taxpayer First Act** enacted July 2019 (Pub. L. No. 116-25) expands and strengthens taxpayer rights and aims to form the IRS into a more taxpayer-friendly agency by requiring it to develop a comprehensive customer service strategy, modernize its technology and enhance cyber-security.
- f. **21st Century Integrated Digital Experience Act** enacted December 2018 (Pub. L. No. 115-336) requires government produced digital products, including websites and applications, be consistent, modern, accessible and mobile friendly.
- g. **OMB Circular A-130 Management of Federal Information Resources** as amended July 2016, establishes general policy for the planning, budgeting, governance, acquisition, and management of federal information, personnel, equipment, funds, IT resources and supporting infrastructure and services This circular requires information systems, technologies, and processes will consider and facilitate accessibility under the Rehabilitation Act of 1973, as amended.
- h. **Federal Information Technology Acquisition Reform Act (FITARA)** enacted December 2014 enhances transparency and improved risk management in IT investments and requires savings through IT portfolio review.
- i. **Treasury Directive 87-06 Electronic and Information Technology (E&IT) Accessibility Under Section 508 of the Rehabilitation Act** dated October 23, 2013, provides policy and guidelines for all offices and organizations of the Department of the Treasury to ensure compliance with Section 508 of the Rehabilitation Act of 1973, as amended.
- j. **OMB Memorandum Strategic Plan for Improving Management of Section 508 of the Rehabilitation Act** signed January 24, 2013, aims to improve how agencies manage Section 508 and IT accessibility responsibilities by increasing transparency, strengthening accountability and improving collaboration. It also identifies the roles and responsibilities for agency Section 508 Coordinators.
- k. **Common Approach to Federal Enterprise Architecture (FEA)** dated May 2, 2012, promotes increased levels of mission effectiveness by standardizing the development and maintenance of an agency-wide enterprise architecture that integrates strategic drivers, business requirements and technology solutions.
- l. **Twenty-First Century Communications and Video Accessibility Act of 2010** requires advanced communications services and products to be accessible by people with disabilities.
- m. **E-Government Act of 2002** (Pub. L 107-347) enhances the management and promotion of electronic government services and processes by establishing a broad framework of measures that require Internet-based technology to enhance citizen access to government information and services. This law requires compliance with Section 508 to ensure technology is accessible to persons with disabilities.
- n. **Information Technology Management Reform Act of 1996**, also known as the Clinger-Cohen Act, is intended to improve the way the federal government acquires, uses and disposes of IT.
- o. **36 CFR Part 1194 Information and Communication Technology Standards and Guidelines** outlines ICT accessibility standards for

Section 508 of the Rehabilitation Act as amended, and guidelines for Section 255 of the Communications Act.

- p. **48 CFR Subpart 39.2 Information and Communication Technology** lists the scope, definitions, applicability and exceptions into acquisition regulations.
- (2) IRS has incorporated these laws and directives into the following IRS policy and IT IRMs:
- a. **IRM 1.2.1.3.1 Policy Statement 2-5 (Rev. 1) Access to information and Communication for Persons with Disabilities** affirms the IRS commitment to meet the obligation to comply with Section 508 and Section 255 of the Communications Act.
  - b. **IRM 1.2.1.2.8 Policy Statement 1-38 (Rev. 1) Equal Employment Opportunity (EEO)** affirms the IRS commitment ensuring equal employment opportunity for all employees and applicants and that IRS complies with all applicable federal anti-discrimination statutes, regulations, Executive Orders and management directives.
  - c. **IRM 1.2.1.2.12 Policy Statement 1-47 Reasonable Accommodations for People with Disabilities** affirms the IRS commitment to provide reasonable accommodations for all qualified applicants, employees and the public with disabilities in accordance with law.
  - d. **IRM 2.15.1.4.3.2 EA Change Requests and 508 Compliance** describes the Enterprise Architecture (EA) Enterprise Standards Profile (ESP) Change Request (CR) process that includes Section 508 considerations for additions / updates to the ESP.
  - e. **IRM 2.16 Enterprise Life Cycle (ELC)** describes the activities and artifacts that are required for compliance at each milestone of the system / software development process.
  - f. **IRM 2.21.1.10 Obtain Requirements Reviews and Approvals** provides Procurement for Public Sector (PPS) shopping cart guidance for IT product and services and the approvals required during the processing of the shopping cart.
- (3) It is through these authorities that IRS will ensure that:
- a. ICT is accessible to everyone, including people with disabilities, in accordance with federal laws, unless there is an authorized Section 508 exception. In such case(s), the information and data are provided by an alternate method or format.
  - b. IRS Section 508 compliance, acquisition and ICT accessibility policies and procedures are followed when procuring ICT, and the product that meets business needs is selected.
  - c. Exception requests adhere to the established process.
  - d. Requests for Proposal (RFP), Statement of Work (SOW), Performance Work Statement (PWS), Statement of Objectives (SOO) and any other acquisition vehicles being established to acquire ICT requires insertion of the appropriate Section 508 Standards.
  - e. Candidate ICT, including electronic content and communications, are evaluated for Section 508 and WCAG conformance and the results are documented.
  - f. ICT solutions that are developed, procured, maintained or used by IRS follow the 508 Standards and IRS policies and procedures.
  - g. ICT solutions are designed and tested for Section 508 and WCAG compliance prior to product insertion.



- h. Any individual or BU who has responsibility to implement technology solutions is required to take the appropriate actions to determine the conformance level of the product / solution and initiate the appropriate mitigation activities needed to provide access by equivalent facilitation or alternative means.
- i. Employees and members of the public are provided a process for making Section 508 complaints.

2.30.1.1.3  
(08-16-2022)

#### Terms

- (1) The following list contains defined terms used throughout this IRM.

Terms	Definition
Accessibility Compliance and Mitigation Package (ACMP)	The Accessibility and Compliance Mitigation Package records how ELC projects account for their Section 508 requirements. Updated throughout the life cycle, it includes the Section 508 requirements that apply, the tests that are conducted, the results of that testing and how the project addresses risks that are identified in testing. It is the responsibility of project managers to ensure that the required artifacts are completed and risks identified are mitigated prior to becoming operational.
Accessibility Conformance Report (ACR)	A written report for ICT items based on a product's Voluntary Product Accessibility Template (VPAT™) for commercial-off-the-shelf (COTS) items that will be configured or modified to meet contract requirements.
Agency official internal communications	Electronic content, which is not public facing, constitutes official business and is communicated by an agency through one or more of the criteria set forth in the Revised 508 Standard E205.3 Electronic Content.
Alternate formats	Alternate formats usable by people with disabilities may include but are not limited to Braille, American Standard Code for Information Interchange text, large print, recorded audio and electronic formats that comply with this part.
Alternative means	Provides individuals with disabilities access to and use of information and data by other means that meet identified needs.
Assistive technology (AT)	Any item, piece of equipment or system (whether acquired commercially, modified or customized), that is commonly used to increase, maintain or improve functional capabilities for individuals with disabilities.

Audio descriptions (AD) / video description / descriptive narration	Narration added to a soundtrack to describe important visual details that cannot be understood from the main soundtrack alone. It is a means to inform individuals who are without vision or who have limited vision the visual content essential for comprehension. AD of video provides information about actions, characters, scene changes, on-screen text and other visual content. It supplements the regular audio track of a program and is usually added during existing pauses in dialogue.
Authoring tool	Any software or collection of software components that can be used by authors, individually or collaboratively, to create or modify content for use by others (including other authors).
Closed captions (synchronized)	Time-synchronized texts displayed to make the audio portion of the content accessible to users who are without hearing or have limited hearing. Closed captions should convey not only the spoken content but also any sound effects, speaker identification and other non-speech elements (i.e., "[the dog barks]") or icons to represent the type of content, such as a musical note to represent music.
Closed functionality	Characteristics that limit functionality or prevent a user from attaching or installing AT. Examples of ICT with closed functionality are self-service machines, information kiosks, set-top boxes, fax machines, calculators and computers that are locked down so that users may not adjust settings due to a policy such as Desktop Core Configuration.
Conformance (Section 508)	ICT that meets all the applicable Section 508 Standards.
Content	Electronic information and data, as well as the encoding that defines its structure, presentation and interactions.
Disability	A physical or mental impairment that substantially limits one or more major life activities, a record of such an impairment or being regarded as having such impairment.
Electronic form	A computer program version of a paper form. Electronic forms can be programmed to automatically format, calculate, look up and validate information for the user. Forms are commonly used in websites, mobile applications and PDF documents.

Equivalent facilitation	Providing information or functionality as an alternative format using designs or technologies, resulting in substantially equivalent or greater accessibility and usability.
Exceptions	Legal provisions stipulating the conditions when ICT does not have to meet the technical provisions of the U.S. Access Board's standards. Revised 508 Standard E202 General Exceptions specifies when ICT is exempt from compliance.
Existing ICT / Legacy ICT	ICT that was procured, maintained or used on or before January 18, 2018.
Electronic and Information Technology (EIT)	Superseded by the term ICT as identified in the Section 508 Refresh.
Federal Acquisition Regulation (FAR)	Principal set of rules in the FAR System regarding United States Government procurement.
Focus	In a graphical user interface, a window (e.g., a button) or a location within a window (e.g., position of a text cursor or mouse pointer), to which the operating system will direct user input. Users can set the focus by using the keyboard, a mouse or other input devices.
Functional Performance Criteria (FPC)	The overall product evaluation criteria for technologies or components for which there is no applicable specific requirement(s) under the technical Section 508 Standards. These criteria ensure that the individual accessible components work together to create an accessible product. The FPC covers operation (including input and control functions) of mechanical mechanisms and access to visual and audio information (the design functions of the webpage).
Hardware	A tangible device, piece of equipment or physical component of ICT including, but not limited to, telephones, computers, multifunction copy machines or keyboards.

Information and Communication Technology (ICT) (formerly known as EIT)	<p>IT and other equipment, systems, technologies or processes, for which the principal function is the creation, manipulation, storage, display, receipt or transmission of electronic data and information, as well as any associated content. Examples of ICT include, but are not limited to:</p> <ul style="list-style-type: none"> <li>• Computers and peripheral equipment including tablets.</li> <li>• Laptops and desktop computers; information kiosks and transaction machines.</li> <li>• Telecommunications equipment including telephones, smart phones and mobile devices.</li> <li>• Customer premises equipment.</li> <li>• Copiers, printers and fax machines including multifunction office machines.</li> <li>• Software, software applications and operating systems.</li> <li>• Internet and intranet websites.</li> <li>• Videos including content on DVDs and CDs.</li> <li>• Electronic documents, including PDF documents.</li> <li>• Televisions, DVD players and videotaped productions.</li> <li>• Online training.</li> <li>• Webinars and teleconferencing.</li> <li>• Technical support call centers.</li> <li>• Remote access websites and tools.</li> <li>• User guides for software and tools.</li> </ul>
Label	<p>Text or a component with a text alternative that is presented to a user to identify content. A label is presented to all users, whereas a name may be hidden and only exposed by AT. In many cases, the name and the label are the same.</p>
Major version upgrade	<p>Usually identified by the developer, it occurs when there is an incompatible application programming interface change. Meeting one of the factors below may help to identify a major version upgrade:</p> <ul style="list-style-type: none"> <li>• Vendor announces, advertises or calls the product a major release. (Note: Cloud / managed services versioning criteria may differ.)</li> <li>• End of Support / End of Life dates change between product versions.</li> <li>• A new license is required.</li> <li>• Version adds significant features, capabilities or fixes not included in the previous version.</li> </ul>
Non-Web document	<p>A document that is not a webpage, embedded in a webpage or used in the rendering or functioning of webpages.</p>

Non-Web software	Software that is not a webpage, not embedded in a webpage and not used in the rendering or functioning of webpages.
Operable controls	A product component that requires physical contact to operate. Operable controls include but are not limited to mechanically operated controls, input and output trays, card slots, keyboards and keypads.
Platform software	Software that interacts with hardware or provides services for other software. Platform software may run or host other software and can isolate this software from underlying software or hardware layers. A single software component may have both platform and non-platform aspects. Examples include desktop operating systems; embedded operating systems, including mobile systems; Web browsers; plug-ins to Web browsers that render a particular media or format; and sets of components that allow other applications to execute, such as applications which support macros or scripting.
Requiring activity / requiring official	The project or program manager, purchase request generator or program office.
Revised 508 Standards	The Section 508 Standards refreshed by the U.S. Access Board via final rule in the Federal Register (82 FR 5790) effective March 23, 2018.
Section 501 of the Rehabilitation Act	Prohibits discrimination in federal government hiring practices and requires the development of affirmative action plans to increase the hiring, placement and advancement of qualified people with disabilities.
Section 504 of the Rehabilitation Act	Prohibits discrimination against persons with disabilities in any federally funded programs or activities and requires such programs to be accessible to people with disabilities. Section 504 also prohibits disability-based job discrimination of any kind and requires that employers make reasonable accommodation for employees with disabilities.
Software	Programs, procedures, rules and related data and documentation that direct the use and operation of ICT and instruct it to perform a given task or function. Software includes but is not limited to applications, non-Web software, platform software and authoring tools.

TTY (Teletype), TDD (Telecommunications Device for the Deaf), and TT (Text Telephone)	Acronyms used interchangeably to refer to any type of text-based telecommunications equipment used by a person who does not have enough functional hearing to understand speech, even with amplification. This equipment enables interactive text-based communications through the transmission of frequency-shift-keying audio tones across the public switched telephone network, such as a computer with TTY emulating software and modem. TTYs include devices for real-time text communications and voice and text intermixed communications, such as voice or hearing carry-over.
U.S. Access Board	A federal agency that promotes equality for people with disabilities through leadership in accessible design and the development of accessibility guidelines and standards for the built environment, transportation, communication, medical diagnostic equipment and IT.
Undue burden	An action that requires significant difficulty or expense. In determining whether an action would result in an undue burden, an agency shall consider all agency resources available to the program or component for which the product is being developed, procured, maintained or used.
User agent	Any software that retrieves and presents Web content for end users or is implemented using Web technologies. User agents include Web browsers, media players and plug-ins that help in retrieving, rendering and interacting with Web content. The family of user agents also includes operating system shells, consumer electronics with Web-widgets and stand-alone applications or embedded applications whose user interface (UI) is implemented as a combination of Web technologies.
User interface (UI)	Allows the user to communicate with the operating system. The interface is composed of both devices (keyboard or mouse) and screen elements (menus, text, buttons, etc.).
Voluntary Product Accessibility Template (VPAT™)	A document template established by the Information Technology Industry Council which evaluates how accessible a particular product is, according to the Section 508 Standards. Vendors use this template to produce a self-disclosing document, called an ACR, which details each aspect of the Section 508 requirements and how the product supports each criterion. ACRs, based on VPATs™ are used by buyers to understand how accessible a product is and any potential deficiencies.

Web Content Accessibility Guidelines (WCAG)	Guidelines established by the W3C under their Web Accessibility Initiative. The Revised 508 Standards harmonize with WCAG version 2.0 Level A & Level AA.
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2.30.1.1.4  
(08-16-2022)  
**Acronyms**

- (1) This IRM has specific acronyms associated with it reflected in the table below.

Acronym	Definition
ACR	Accessibility Conformance Report
AMC	Alternative Media Center
AD	Audio description
BU	Business unit
CC	Chief Counsel
CIO	Chief Information Officer
COTS	Commercial off-the-shelf
CR	Change Request
EA	Enterprise Architecture
EDI	Equity, Diversity and Inclusion
EIT	Electronic and Information Technology (see also ICT)
EEO	Equal Employment Opportunity
ELC	Enterprise Life Cycle
ESP	Enterprise Standards Profile
FAR	Federal Acquisition Regulation
FEA	Federal Enterprise Architecture
FPC	Functional Performance Criteria
ICT	Information and Communication Technology
IMDs	Internal Management Documents
IRAP	Information Resources Accessibility Program
IT CCB	Information Technology Change Control Board
PWS	Performance Work Statement
SOO	Statement of Objectives
SOW	Statements of Work
SPDER	Service-wide Policy, Directives and Electronic Resources
TR	Technical requirements

TTY	Teletype
UI	User interface
W3C	World Wide Web Consortium
WCAG	Web Content Accessibility Guidelines
VPAT™	Voluntary Product Accessibility Template

2.30.1.2  
(08-16-2022)  
**Roles and  
Responsibilities**

- (1) This section lists the organizational, executive and employee responsibilities as to ensure Section 508 is adhered to in the IRS.

2.30.1.2.1  
(08-16-2022)  
**CIO**

- (1) Establish the agency Section 508 program, provide leadership of the program, and appoint the agency Section 508 coordinator.
- (2) Promotes accessibility of IRS systems and technology oversight policy and guidance.
- (3) Ensures, in conjunction with the Chief Procurement Officer, that Section 508 is integrated into the acquisition, development and management processes for IRS IT programs.
- (4) Directs that Section 508 accessibility requirements are incorporated into the planning, operation and management of ICT that is developed, procured, maintained or used by the agency.
- (5) Directs that ICT products integrated into the IRS enterprise architecture are assessed for Section 508 conformance and are incorporated into the IT environment via the IT life cycle insertion points.

2.30.1.2.2  
(08-16-2022)  
**All Agency Business  
Units (BUs)**

- (1) Ensures that systems and applications developed, procured, maintained or used by IRS have been evaluated, tested and deployed to comply with agency guidance and Section 508 legislative requirements.
- (2) Incorporates Section 508 cost considerations into budget formulation and strategic planning activities.
- (3) Ensures Section 508 is factored into ICT acquisitions (including purchase cards) and the IT life cycle. See IRM 2.30.1.6 Section 508 Life Cycle Insertion Points. This includes but is not limited to:
  - a. Ensures Section 508 is an assessment factor in determining products to acquire for agency use.
  - b. Ensures appropriate Section 508 accessibility standards are reflected in acquisition planning and requirement documents (FAR Part 11 Describing Agency Needs and FAR Subpart 39.2 Information and Communication Technology) and market research / capability analysis activities.
  - c. Ensures the required Section 508 language is reflected in the acquisition vehicles that complies with the Revised 508 Standards.
  - d. Ensures that products or services delivered as part of a contractual agreement meet the accessibility terms and conditions included in the



contract prior to accepting deliverables (see IRM 1.35.3.2 - Overview of the Receipt and Acceptance of Goods and Services).

- (4) Ensures the requirements are followed when claiming a Section 508 exception. See IRM 2.30.1.3 Exceptions.
- (5) Establishes a channel for receipt and processing of Section 508 compliance complaints for Web and intranet content.
- (6) Ensures that employees, interns, volunteers and contractors adhere to this IRM and associated standards and procedures when developing, using, procuring or maintaining ICT.

2.30.1.2.3  
(08-16-2022)  
**IRS Section 508  
Program Manager**

- (1) Leads the agency's Section 508 program to include developing and maintaining agency policies in accordance with accessibility laws and best practices.
- (2) Develops program goals, action plans and supports and assesses Section 508 program maturity.
- (3) Collaborates with organizations to drive integration of compliance standards into requirements, acquisition, enterprise intake (budget / Capital Planning Investment Control), development, testing and maintenance life cycles policies and procedures.
- (4) Participates in capital planning, business case development and IT governance to ensure IT includes Section 508 across the acquisition and IT life cycles.
- (5) Facilitates and / or consults with BUs to ensure that documented processes, procedures and IRM guidance that address Section 508 are synchronized.
- (6) Collaborates and consults with IRS BUs to ensure a consistent interpretation of Section 508 across the agency.
- (7) Supports review of Section 508 conformance claims and exception requests.
- (8) Collects and reports information, such as Section 508 maturity and website compliance reporting as directed by OMB.
- (9) Partners with other Section 508 Coordinators throughout the federal government to assist in meeting Section 508 goals and objectives.

**Note:** At IRS, the Section 508 Coordinator role has been assigned to be performed by the Section 508 Program Manager.

2.30.1.2.4  
(08-16-2022)  
**Information Resources  
Accessibility Program  
(IRAP)**

- (1) Provides Section 508 subject matter expertise for the agency.
- (2) Provides consulting services for major IRS initiatives / programs where Section 508 is integral to success.
- (3) Reviews IT requisitions above the procurement threshold (see IRM 1.35.4.3.10, Electronic and Information Technology Buys) to ensure Section 508 is considered and reflected correctly in acquisition packages.
- (4) Assists IRS programs, projects and employees with guidance / coaching to meet their Section 508 responsibilities and mitigate known risk.
- (5) Provides analysis and milestone exit recommendations to ELC projects.

- (6) Supports the product approval and intake process (EA ESP CR Process) by providing Section 508 conformance assessments for ICT submissions.
- (7) Evaluates AT products that work within the IRS common operating environment (COE) to meet the needs for persons with disabilities.
- (8) Assesses, purchases and supports AT for employees with disabilities as part of the reasonable accommodation process.
- (9) Conducts testing of the AT hardware and software (i.e., JAWS®, Dragon® Naturally Speaking and ZoomText) to ensure the products are viable solutions for the agency.
- (10) Provides subject matter expertise in the Standard Change and Release Management (SCRM) process to facilitate proper deployment of AT.

2.30.1.2.5  
(08-16-2022)

**Office of the Chief Risk Officer**

- (1) Participates in Section 508 strategy and objective setting discussions, providing an agency risk perspective.
- (2) Provides expertise in identification, assessment and management of enterprise risks pertaining to Section 508.

2.30.1.2.6  
(08-16-2022)

**C&L**

- (1) Establishes and provides authoritative accessibility expectations and guidance for creation of professional communications to both internal and external customers. for development of various communication products which can include policies, guides, files, checklists and templates.
- (2) Ensures Section 508 Standards are incorporated in the creation of service-wide communications, visual education, social media, technical communications and media relations.

2.30.1.2.7  
(08-16-2022)

**Office of Online Services**

- (1) Ensures IRS.gov website and related content complies with Section 508.
- (2) Integrates feedback from the end user experience into the design of IRS's suite of online products and services.
- (3) Establishes a channel for receipt and processing of Section 508 compliance complaints.

2.30.1.2.8  
(08-16-2022)

**W&I Alternative Media Center**

- (1) Serves as the IRS's official publisher of IRS products (tax forms and publications) in accessible formats.
- (2) Provides alternative media resources to IRS employees and external customers with disabilities to enhance access to government information.
- (3) Provides services to ensure developed content is Section 508 compliant and information to help employees develop compliant material.
- (4) Provides direction regarding Section 508 compliance for official agency communication products (both internal and external).

2.30.1.2.9  
(08-16-2022)

**HCO**

- (1) Ensures human resource notifications are Section 508 compliant, including, but not limited to, notice of benefits, program eligibility, employment opportunities and personnel decisions.

- (2) Ensures learning management systems, hiring systems and administrative systems are Section 508 compliant.
  - (3) Ensures educational and / or training materials is Section 508 compliant. See IRM 2.30.1.4 Electronic Content.
- 2.30.1.2.10  
(08-16-2022)  
**Office of the Chief  
Procurement Officer**
- (1) Provides Service-wide acquisition guidance and ensures requiring activity adheres to Section 508 in accordance with the FAR, acquisition policies and IRS Section 508 policies and procedures.
  - (2) Collaborates with the CIO or CIO delegate(s) to ensure that Section 508 is incorporated into ICT that is procured by the agency.
  - (3) Complies with FAR Part 11 Describing Agency Needs and Subpart 39.2 Information and Communication Technology by including appropriate Section 508 provisions and clauses, and if applicable the evaluation criteria, into the contractual documents and retains documentation in the contract file.
  - (4) Ensures Section 508 exception process is adhered to and documented, where applicable. See IRM 2.30.1.3 Exceptions.
  - (5) Provides procedural guidance to perform receipt and acceptance in accordance with IRM 1.35.3 Receipt and Acceptance Guidance.
- 2.30.1.2.11  
(08-16-2022)  
**Office of Equity,  
Diversity and Inclusion  
(EDI)**
- (1) Serves as the principal advisor to IRS senior leadership on matters relating to EEO, taxpayer non-discrimination and diversity and inclusion.
  - (2) Develops service-wide non-discrimination and diversity and inclusion strategies, policies and guidance.
  - (3) Provides overall coordination and oversight of the Service's EEO, diversity and inclusion and external civil rights programs.
  - (4) Secures, processes, and reports on Section 508 complaints according to the same complaint procedures used for Section 504 program complaints (29 U.S.C. 794(d)).
  - (5) Sets agency policy for handling Section 508 complaints. See IRM 2.30.1.11 Complaint Process.
  - (6) Evaluates the effectiveness of the Section 508 complaint process and shares findings as appropriate, both internally and with government oversight organizations.
- 2.30.1.2.12  
(08-16-2022)  
**Research, Applied  
Analytics and Statistics**
- (1) Provides oversight responsibility, authoritative direction for enterprise guidance and professional expertise to internal customers for Service-wide Policy, Directives and Electronic Resources (SPDER) and the Internal Management Documents (IMDs) programs.
  - (2) Incorporates Section 508 compliance into policies, guides, files, checklists and templates to support the SPDER and IMDs programs.

- 2.30.1.2.13  
(08-16-2022)  
**Office of Chief Counsel (CC)**
- (1) Provides legal guidance and interpretive advice related to Section 508 and ensures IRS policies are legally sound.
- 2.30.1.2.14  
(08-16-2022)  
**All IRS Employees**
- (1) Adhere to established agency-wide Section 508 policies and procedures.
- (2) Ensure electronic content (emails, documents and files) created and shared is Section 508 compliant so that employees can consume the material (see Exhibit 2.30.1-1. Resources for information to make documents compliant.
- 2.30.1.3  
(08-16-2022)  
**Exceptions**
- (1) ICT that is procured, developed, maintained or used by agencies will conform to the Revised 508 Standards unless one of the legally defined Section 508 Exceptions apply. Specific approvals are established for each exception. See Exhibit 2.30.1-1 Resources for Exception Approval for Information and Communication Technology.
- (2) The Revised 508 Standards establish the minimum levels of compliance required and allow for exceptions, as follows:
- Legacy ICT (Safe Harbor Exception)
  - National Security Systems
  - Federal Contracts
  - ICT Functions Located in Maintenance or Monitoring Spaces
  - Undue Burden or Fundamental Alteration
  - Best Meets (Commercial Non-Availability)
- Note:** The FAR utilizes both the terminology exceptions in Subpart 39.204 and exemption in Subpart 39.205 to conform to FAR specific conventions. The meaning and application of these terms are the same, whether using the Revised 508 Standards terminology (exceptions) or the FAR terminology (exceptions/exemptions).
- 2.30.1.3.1  
(08-16-2022)  
**Legacy ICT (Safe Harbor Exception)**
- (1) This exception applies to existing, unaltered ICT (including electronic content) that complies with the original Electronic and Information Technology Accessibility Standards (36 CFR Part 1194). ICT meeting this exception not need to be modified or upgraded to conform to the Revised 508 Standards (see FAR Subpart 39.203(e) and (f) Applicability).
- (2) This exception applies on an element-by-element basis to each component or portion of the existing ICT, with each component or portion assessed separately.
- (3) All the following factors must be met for this exception to apply:
- a. The ICT was deployed, altered or procured by the government on or before January 18, 2018.
  - b. The ICT conformed to the original EIT Accessibility Standards as originally published on December 21, 2000, or qualified for an exception under these Standards before January 18, 2018.
  - c. No changes were made to the ICT affecting interoperability, the UI or access to information or data after January 18, 2018.

**Note:** Unaltered, existing ICT that did not comply with the original Section 508 Standards as of January 18, 2018, is required to be brought into compliance with the Revised 508 Standards.

2.30.1.3.2  
(08-16-2022)  
**National Security  
Systems**

- (1) This exception applies to ICT operated by agencies as part of a national security system, as defined by 40 U.S.C. 11103(a). If any of the following apply, the ICT may qualify for this exception:
  - a. Involves intelligence activities (defined in note below).
  - b. Involves cryptologic activities related to national security (defined in note below).
  - c. Involves command and control of military forces.
  - d. Involves equipment that is an integral part of a weapon or weapons system.
  - e. Is critical to the direct fulfillment of military or intelligence missions.

**Note:** Intelligence and cryptologic activities would include the involvement of multi-agency initiatives. Systems accessed and used by employees in their daily job functions would not meet this requirement. This exception does not apply to routine administrative and business applications such as payroll, finance, logistics and personnel management.

2.30.1.3.3  
(08-16-2022)  
**Federal Contracts**

- (1) This exception applies to ICT acquired by a contractor incidental to a contract.
- (2) All the following factors must be met for this exception to apply:
  - a. The vendor or contractor is procuring the ICT.
  - b. Only the vendor or contractor personnel will access and use the ICT.
  - c. The ownership of the ICT will remain with the vendor or contractor upon completion of the contract.

**Note:** This exception does not apply if the ICT will revert to government ownership, the government directly procures the ICT or members of the public or government employees use the ICT.

2.30.1.3.4  
(08-16-2022)  
**ICT Functions Located  
in Maintenance or  
Monitoring Spaces**

- (1) This exception applies to status indicators and operable parts for ICT functions located in spaces that are frequented only by service personnel for maintenance, repair or occasional equipment monitoring.
- (2) All the following factors must be met for the exception to apply:
  - a. The ICT has status indicators or operable parts (i.e., physical / operable controls).
  - b. The ICT is in spaces that are frequented only by service personnel for maintenance, repair or occasional monitoring of equipment (for example, on a rack mounted in a wiring closet).

**Note:** ICT with remote access capability (i.e., servers or network appliances) will not meet this exception as such devices commonly have terminal or Web interfaces for connectivity.

- 2.30.1.3.5  
(08-16-2022)  
**Undue Burden or  
Fundamental Alteration**
- (1) Conformance to the Revised 508 Standards is required to the extent it does not impose an undue burden or result in a fundamental alteration in the nature of the ICT and will be maintained in the contract file (FAR Subpart 39.205(c)(1) and (2) Exemptions).
- 2.30.1.3.5.1  
(08-16-2022)  
**Undue Burden**
- (1) In determining whether conformance to requirements in the Revised 508 Standards would impose an undue burden or hardship on the agency, the agency will consider the extent to which conformance would impose significant difficulty or expense considering the agency resources available to the program or component for which the ICT is to be procured, developed, maintained or used. It applies to each specific feature or function of the ICT that cannot be made to conform to the standards without undue burden.
- (2) The basis for an undue burden determination must be documented by the requiring activity and include all of the following:
- The reason(s) why and to what extent conformance constitute an undue burden on the agency.
  - An explanation why the ICT cannot be made compliant.
  - A statement on what actions are being taken to provide the information in an alternative format (equivalent facilitation or alternative means) to users with disabilities for the features and functions being claimed in the exception.
  - Identification of any costs relative to agency resources, when expenses are a consideration.
- Note:** The documentation should be submitted by the BU Head of Office to the Section 508 Program Manager for review. Subsequent reviews are required by CC and other key stakeholders before approval by the CIO.
- 2.30.1.3.5.2  
(08-16-2022)  
**Fundamental Alteration**
- (1) This exception occurs when conformance to the Revised 508 Standards would alter the inherent design of the ICT to the extent that it no longer adequately meets the agency's business need.
- (2) This exception can only be claimed for those features and functions that would be fundamentally altered.
- (3) Documentation is required to address the extent to which compliance with the applicable ICT accessibility standards would result in a fundamental alteration in the nature of the ICT.
- Note:** The agency will provide an alternative means for users with disabilities for the features and functions for which the exception is being claimed (FAR Subpart 39.205(b) and (c)2 Exemptions).
- 2.30.1.3.6  
(08-16-2022)  
**Beet Meets Exception  
(Commercial  
Non-Availability)**
- (1) Where ICT conforming to one or more requirements in the Revised 508 Standards is not commercially available, IRS will procure the ICT that meets its business needs and is the most conforming product in the marketplace. For example, if the product(s) that meet the business needs and meet some, but not all of the Section 508 Standards, the product(s) that meet the agency business needs and are the most conforming in the marketplace should be procured.



- (2) This exception applies to all ICT acquisitions, regardless of the acquisition method.
- (3) FAR Subpart 39.205(c)(3) Exemptions requires that documentation be maintained in the contract file and include:
  - a. A description of the market research performed.
  - b. A listing of the requirements that cannot be met and the rationale for determining that the ICT to be procured best meets the ICT accessibility standards in 36 CFR §1194.1 Standards for Section 508 of the Rehabilitation Act, consistent with the agency's needs.

2.30.1.4  
(08-16-2022)  
**Electronic Content**

- (1) The Revised 508 Standards apply to federal agency public-facing content as well as official agency communications that are not public facing.
- (2) Electronic Content includes:
  - a. Public-facing content, including, but not limited to, websites, blog posts and social media pages.
  - b. Agency official internal communications, including, but not limited to, emergency notifications, notices, text messages conveying emergency instructions and hazardous weather alerts or operational notices, such as an unscheduled closure.
  - c. Initial or final decisions adjudicating an administrative claim or proceeding, including, but not limited to, electronic notices or alerts of an approved, denied or pending claim sent to a business, organization or individual.
  - d. Internal or external program or policy announcements, both new and changed, sent electronically.
  - e. Notices, including, but not limited to, benefits (retirement), program eligibility, employment opportunities, job announcements and personnel related decisions (including promotions, adverse actions or other decisions affecting a government employee).
  - f. Formal acknowledgement of receipts, including, but not limited to, emails acknowledging receipt of payment and notices posted to a program participant's Web page containing his or her personal account information or acknowledging that he or she successfully submitted certain records.
  - g. Questionnaires and surveys, including written questions (open-ended or multiple choice) developed for the purposes of data gathering or analysis. This includes but is not limited to questionnaires assessing employee training needs, employee satisfaction surveys or questionnaires used to gather information related to gauging satisfaction with a government program.
  - h. Templates or forms including, but not limited to electronic document templates used to create official agency documents or presentations, Web page templates created to establish a common look and feel for a website and official agency forms that are required be completed by employees or members of the public.
  - i. Educational or training materials, including, but not limited to, interactive or self-paced online training courses, educational webinars and support materials for educational activities including electronic worksheets, training manuals or tests.
  - j. Intranet content designed as Web pages, including, but not limited to, Hypertext Markup Language or SharePoint Web pages distributed internally

via an agency intranet, intranet page listing files for downloading, shared calendars and internal employee locators.

- (3) Electronic Content is required to conform to Level A and Level AA Success Criteria and Conformance Requirements, as required by law, specified for Web pages in WCAG 2.0 (see Exhibit 2.30.1-1 Resources for WCAG 2.0 and Success Criteria).

**Note:** Non-Web documents do not have to conform to the following four WCAG 2.0 Success Criteria: 2.4.1 Bypass Blocks, 2.4.5 Multiple Ways, 3.2.3 Consistent Navigation and 3.2.4 Consistent Identification.

- (4) There are exceptions to electronic content. These exceptions include:
  - a. Electronic content stored solely for archival purposes or retained solely to preserve the exact image of the original hard copy that is not public facing.
  - b. Works in progress and drafts that are not public facing and that are intended for limited internal distribution.
- (5) As required by OMB Memorandum Strategic Plan for Improving Management of Section 508 of the Rehabilitation Act signed January 24, 2013, IRS internet and intranet websites will include a link to an accessibility statement that expresses IRS's commitment to Section 508 and to Treasury guidelines to ensure that a channel for complaints is available. Secondary sites can link to the accessibility statement on the domain website.

2.30.1.5  
(08-16-2022)  
**Section 508 Standards -  
Technical Requirement  
(TR) and Functional  
Performance Criteria  
(FPC)**

- (1) Agencies are required to comply with the Section 508 Standards to ensure that persons with disabilities (including physical, sensory or cognitive disabilities) who require use of ICT have equivalent access, subject to any applicable exceptions. Adhering to the Section 508 Standards and Section 255 Guidelines ensures that people with functional limitations can use all IT systems. The Revised 508 Standards contains a complete list of Scoping Requirements and TR for ICT developed, procured, maintained or used by federal agencies.
- (2) The Section 255 Guidelines cover telecommunications equipment and customer-premises equipment, such as telephones, cell phones, routers, set-top boxes, and computers with modems, interconnected Voice over Internet Protocol products, and software integral to the operation of telecommunications function of such equipment
- (3) The Revised 508 Standards include:
  - Exceptions - See IRM 2.30.1.3 Exceptions.
  - FPC
  - Hardware
  - Software
  - Support Documentation and Services
  - Referenced Standards

2.30.1.5.1  
(08-16-2022)  
**Functional Performance  
Criteria**

- (1) FPC are outcome-based standards intended to ensure that accessibility is achieved by focusing on limitations imposed on the end user with disabilities. These criteria ensure that each component is accessible and works together to create an accessible product.



- (2) The Section 508 FPC criteria mandate that there is at least one method provided allowing individuals with the following disabilities to interact with the product:
- a. Without Vision - where a visual mode of operation is provided, ICT will provide at least one mode of operation that does not require user vision.
  - b. With Limited Vision - where a visual mode of operation is provided, ICT will provide at least one mode of operation that enables users to make use of limited vision.
  - c. Without Perception of Color - where a visual mode of operation is provided, ICT will provide at least one mode of operation that does not require user perception of color.
  - d. Without Hearing - where an auditory mode of operation is provided, ICT will provide at least one mode of operation that does not require user hearing.
  - e. With Limited Hearing - where an auditory mode of operation is provided, ICT will provide at least one mode of operation which enables users to make use of limited hearing.
  - f. Without Speech - where speech is used for input, control or operation, ICT will provide at least one mode of operation that does not require user speech.
  - g. With Limited Manipulation - where a manual mode of operation is provided, ICT will provide at least one mode of operation that does not require fine motor control or simultaneous manual operations.
  - h. With Limited Reach and Strength - where a manual mode of operation is provided, ICT will provide at least one mode of operation that is operable with limited reach and limited strength.
  - i. Limited Language, Cognitive and Learning Abilities - ICT will provide features that facilitate use by individuals with limited cognitive, language and learning abilities, i.e., make simpler and easier to use.

2.30.1.5.2  
(08-16-2022)  
**Hardware**

- (1) Hardware and its components that transmit information or have a UI, will conform to the TR and FPC. IRM 2.30.1.5.4 also applies to hardware.
- (2) The following software exceptions apply in conforming with the Section 508 Refresh.
- a. AT hardware.
  - b. Components of telecommunications equipment and customer premises equipment shall not be required to conform to 402, 407.7, 407.8, 408, 412.8.4, and 415.
- (3) The chart below reflects the provisions from the Revised 508 Standards that pertain to hardware. See Exhibit 2.30.1-1 Resource, Revised 508 Standards to identify the requirements of each provision.

<b>Final Rule Provision Revised 508 Standards</b>	<b>Also applies to hardware when:</b>
402 Closed Functionality <ul style="list-style-type: none"> <li>• Speech-Output Enabled</li> <li>• Volume</li> <li>• Characters on Display Screen</li> <li>• Characters on Variable Message Signs</li> </ul>	Solution can only be accessed through the hardware (e.g., kiosk)
403 Biometrics	It supports biometrics
404 Preservation of Information Provided for Accessibility	
405 Privacy	
406 Standard Connections	
407 Operable Parts <ul style="list-style-type: none"> <li>• Contrast</li> <li>• Input Controls</li> <li>• Key Repeat</li> <li>• Timed Response</li> <li>• Operation</li> <li>• Tickets, Fare Cards and Keycards</li> <li>• Reach, Height and Depth</li> </ul>	
408 Display Screens <ul style="list-style-type: none"> <li>• Visibility</li> <li>• Flashing</li> </ul>	Is required or likely to have display or touch screens
409 Status Indicators	
410 Color Coding	
411 Audible Signals	
412 ICT with Two-Way Communications <ul style="list-style-type: none"> <li>• Volume Gain</li> <li>• Interference Reduction and Magnetic Coupling</li> <li>• Digital Encoding of Speech</li> <li>• Real Time Text Functionality</li> <li>• Caller ID</li> <li>• Video Communications</li> <li>• Legacy TTY Support</li> </ul>	Is required to support two-way voice communications
413 Closed Caption Processing Technologies	Is required to display multi-media content
414 Audio Descriptions Processing Technologies	Is required to display multi-media content
415 User Controls for Captions and Audio Descriptions	Is required to display multi-media content

2.30.1.5.3  
(08-16-2022)  
**Software**

- (1) Software, including Platform Software, and its components that transmit information or have a UI, will conform to the TR and FPC. This includes software that has a UI integral to the use of telecommunication functions of telecommunications or customer premises equipment. IRM 2.30.1.5.4 Support Documentation and Services also applies to software.
- (2) WCAG 2.0 Conformance - Software, UI components, as well as the content of platforms and applications will conform to Level A and Level AA Success Criteria and Conformance Requirements, as required by law, specified for Web pages in WCAG 2.0. (See Exhibit 2.30.1-1 Resources for WCAG 2.0 and Success Criteria.) For the purposes of WCAG 2.0 Level A and Level AA Success Criteria and Conformance Requirements, the term “software” is synonymous with the term “Web page” or “page.” Where non-Web software requires multiple steps to accomplish an activity, all software related to the activity to be accomplished is required to conform to WCAG 2.0.
- (3) The following software exceptions apply in conforming with the Section 508 Refresh.
  - a. AT software.
  - b. Non-Web software is not required to conform to the following four Success Criteria in WCAG 2.0: 2.4.1 Bypass Blocks; 2.4.5 Multiple Ways; 3.2.3 Consistent Navigation; and 3.2.4 Consistent Identification.
- (4) The chart below reflects the technical standards as harmonized with the Revised 508 Standards as it pertains to software. See Exhibit 2.30.1-1 Resource, Revised 508 Standards to identify the requirements of each provision.

<b>Final Rule Provision Revised 508 Standards</b>	<b>Includes:</b>
502 Interoperability with AT	Platform Accessibility Features Documented Accessibility Features Accessibility Services
503 Applications	User Preferences Alternative User Preferences User Controls for Captions and AD
504 Authoring Tools	Content Creation or Editing Prompts Templates

2.30.1.5.4  
(08-16-2022)  
**Support Documentation  
and Services**

- (1) Both electronic and non-electronic supporting documentation and services will conform with the Section 508 technical standards.
- (2) Supporting Documentation will list and explain how to use the accessibility and compatibility features including accessibility features that are built-in and accessibility features that provide compatibility with AT.

- a. Electronic format documentation, including Web-based self-service support, will conform to Level A and Level AA Success Criteria and Conformance Requirements in WCAG 2.0.
  - b. Where support documentation is only provided in non-electronic formats, alternate formats usable by individuals with disabilities will be provided upon request.
- (3) Alternate Forms of ICT Support Service include, but are not limited to, help desks, call centers, training services, and automated self-service technical support.
  - a. ICT support services will include information on the accessibility and compatibility features.
  - b. Support services will be provided directly to the user or through a referral to a point of contact. Such ICT support services will accommodate the communication needs of individuals with disabilities.
  - c. Where support documentation is only provided in non-electronic formats, alternate formats usable by individuals with disabilities will be provided upon request.

2.30.1.5.5  
(08-16-2022)  
**Referenced Standards**

- (1) Chapter 702 of the Revised 508 Standards includes a listing of standards incorporated by reference that shall apply to ICT Scoping Requirements and where referenced in the law. See Exhibit 2.30.1-1 Resource, Revised 508 Standards for a listing of the Referenced Standards.

2.30.1.6  
(08-16-2022)  
**Section 508 Life Cycle  
Insertion Points**

- (1) The most efficient and cost-effective approach to delivery of accessible technology is facilitated when Section 508 is integrated into the acquisition life cycle, the software development life cycle and governance processes.
- (2) Insertion points span activities occurring in the vision and strategy phase through deployment. There are specific Section 508 insertion points throughout IT life cycle management (end-to-end processes of acquiring, installing, maintaining, tracking and retirement of assets). Consideration of Section 508 requirements at each insertion point supports successful product and application integration into the IRS environment.
- (3) The IT Life Cycle insertion points include the insertion points listed below. See Exhibit 2.30.1-1 Resources, Section 508 Insertion Point Summary Table for Information and Communication Technology for more detailed information about navigating the procedures and artifacts associated with each insertion point.
  - Acquisitions (buy accessible products and services)
  - Product Approval and Intake Process (EA ESP CR Process)
  - Design and Development
  - Testing and Integration

2.30.1.6.1  
(08-16-2022)  
**Acquisitions**

- (1) The acquisition life cycle supports the IRS mission by providing processes to procure, validate and deploy accessible ICT. The process helps ensure IRS purchase the most conforming products and services that meet business needs. The acquisition insertion point ensures accessibility needs are identified and addressed through every phase of the IT life cycle.

- (2) The acquisition life cycle is broken down between pre-award and post-award phases.

2.30.1.6.1.1  
(08-16-2022)  
**Pre-Award Acquisition  
Phase**

- (1) The Pre-Award Phase includes the following activities. For additional information see Exhibit 2.30.1-1 Resources, Section 508.gov and GSA Resources, Section 508 Insertion Point Summary Table for Information and Communication Technology, Section 508 Requisition Reviews, and Procurement Resources.
- Determine Accessibility Requirements
  - Conduct Market Research
  - Request Accessibility Information from Vendors
  - Develop Solicitation Language
  - Evaluate Proposals
- (2) Upon completion of the acquisition package and where the ICT exceeds the dollar threshold identified in IRM 1.35.4.3.10, Information and Communication Technology Buys, the requiring activity should follow the Section 508 Requisition Reviews Process. IRAP review is required per IRS Acquisition Policy Subpart 1039.2, Electronic and Information Technology and IRM 2.21.1.10(5), Obtain Requirements Reviews and Approvals. IRAP will provide subject matter expert guidance to the requiring activity during the pre-award phase activities to include: Determine Accessibility Requirements, Conduct Market Research and Request Accessibility Information from Vendors. The requiring activity is responsible for conducting these activities.

**Note:** The IRAP office is not responsible for reviewing and approving micro-purchases. However, the requiring activity is responsible to ensure Section 508 is properly considered in these ICT purchase.

2.30.1.6.1.1.1  
(08-16-2022)  
**Determine Accessibility  
Requirement**

- (1) Determining Accessibility Requirements prescribes the policies and procedures the government follows to describe agency needs and formulate its SOW, PWS, SOO or other acquisition documents.
- a. Determine if the purchase is ICT (See IRM 2.30.1.1.3 Terms for ICT definition.)
  - b. Determine and document if an exception applies. It is important that any Section 508 exceptions be documented and justified during requirements development and necessary approval is obtained. See IRM 2.30.1.3 Exceptions and Exhibit 2.30.1-1 Resources, Exemption Approval for Information and Communication Technology for additional information.
  - c. Define accessibility requirements by tailoring contract provisions and clauses to align with technical and business requirements.

**Note:** Failing to include the applicable Section 508 TR increases the risk of schedule / cost overruns due to the need for remediation(s), and the risk of adverse actions after the product has been delivered and accepted.

2.30.1.6.1.1.2  
(08-16-2022)

**Conduct Market Research**

- (1) The requiring activity is responsible for conducting market research to find viable solutions that meet business needs and are the most Section 508 conforming products or services in the marketplace. It is recommended that multiple products are evaluated during this phase of the process. If there are technically acceptable solutions available in the marketplace, the requiring activity is required to select the most conformant solution and document the justification for the solution selected.
- (2) As prescribed by FAR Subpart 11.002(f) Policy, market research is a continuous process throughout the acquisition life cycle and provides information about commercial practices that are used to shape the procurement strategy, support and test plan(s), product description, SOW / PWS / SOO, evaluation factors and contract terms and conditions. In the development of accessibility requirements, the requiring activity is required to:
  - a. Determine business needs and the accessibility features and functionality required to support users with disabilities.
  - b. Identifying and documenting how the ICT will be developed, installed, configured and maintained to support users with disabilities.
  - c. Determine accessibility standards that cannot be met due to an exception for any component or portion of the product.
- (3) Procurement will work with IRAP to perform an evaluation of the requisition package to determine whether the Best Meets or Undue Burden Exception applies after market research is conducted and documented.

2.30.1.6.1.1.3  
(08-16-2022)

**Request Accessibility Information from Vendors**

- (1) The requiring activity is required to obtain the information needed to perform a Section 508 technical evaluation by clearly communicating accessibility requirements and contract terms and conditions to vendors. To validate product conformance and document Section 508 market research for COTS / Government off the shelf products, the vendor is required to provide information that addresses the 508 functionality of their product and addresses the Section 508 Standards. Vendors will usually provide a VPAT™ / ACR or equivalent technical information. The ACR should be based on the latest version of the VPAT™. Vendors typically post this information on their website accessibility or product description page. Refer vendors to <https://section508.gov/sell> for guidance on using ACRs and VPATs™.

2.30.1.6.1.1.4  
(08-16-2022)

**Develop Solicitation Language**

- (1) The requiring activity will need to develop solicitation language to accompany the Section 508 requirements established in market research to set the stage for how accessibility is managed throughout the life of the contract. This will include contract / solicitation language to define all necessary Section 508 provisions, clauses, acceptance criteria and, if applicable, evaluation criteria.

2.30.1.6.1.1.5  
(08-16-2022)

**Evaluate Proposals**

- (1) The requiring activity is required to evaluate proposals to validate vendor claims for supplies or services against the applicable accessibility requirements for ICT. This may include COTS, open source, and custom-built technology for the agency.
  - a. The requiring and ordering activity is required to ensure supplies or services meet the applicable accessibility standards, unless an exception applies, at the time of issuance of task or delivery orders (FAR 39.203 Applicability).

- b. Procurement, in collaboration with the requiring activity, is responsible for constructing a solicitation evaluation methodology to accommodate the conditions of the acquisition.

## 2.30.1.6.1.2

(08-16-2022)

**Post Award Acquisition Phase**

- (1) The Post-Award Phase includes: Validate Contractor Conformance.
  - a. ICT that fully conforms with Section 508 Standards is required to maintain the established accessibility baseline throughout the life cycle of the contract.
  - b. For products that have an approved Best Meets Exception, the vendor is required to maintain the level of conformance identified in the terms and conditions originally established in the contract.

## 2.30.1.6.1.2.1

(08-16-2022)

**Validate Contractor Conformance**

- (1) Validate contractor conformance post award as follows:
  - a. During receipt and prior to acceptance, a quality assurance inspection should be performed. The IRS official with knowledge of the goods / services and the contract terms, is required to ensure that the vendor maintains the level of conformance originally established in the contract (see IRM 1.35.3 Receipt and Acceptance Guidance). In accordance with FAR Subpart 46.502 Responsibility for Acceptance and FAR Subpart 1.602-2 Responsibilities, acceptance of supplies or services is the responsibility of the contracting officer or their delegate.
  - b. As products and software are updated or modified, conformance should be retested for each major version upgrade against the original terms and conditions in the contract.

## 2.30.1.6.2

(08-16-2022)

**Product Approval and Intake Process**

- (1) In compliance with the FEA, EA sets enterprise technology direction by translating business priorities into an effective enterprise technical framework, setting architecture guidance and establishing technology standards.

Software purchases and major version upgrades purchased or intended for use (including cloud services, technical demonstrations, pilots and prototypes) are required to be approved by the Information Technology Change Control Board (IT CCB) through the EA ESP CR process and be listed in the ESP. The ESP is the authoritative repository to manage system software versions authorized for use within the enterprise (versions are not provided for cloud-based products or managed services).

- (2) Effective March 23, 2020, the EA ESP CR Process established the inclusion of limited Section 508 conformance and risk assessment for ICT submissions.
  - a. Products with high material agency risk will require an Item Tracking Report and Control Tool (ITRAC) entry to capture, mitigate and manage Section 508 risk.
  - a. The detailed Section 508 assessment information is captured in the ESP and identifies issues for the specified version.

**Note:** For additional resources see IRM 2.15.1.4.3.2 EA Change Requests and 508 Compliance and Exhibit 2.30.1-1 Resources, Section 508 ESP Risk and Conformance Definitions and Section 508 Insertion Point Summary Table for Information and Communication Technology.



2.30.1.6.3  
(08-16-2022)  
**Design and  
Development**

- (1) Accessibility is required to be incorporated in the design and development phase of the software development life cycle. Two key areas of consideration are:
  - a. Solutions Engineering recognizes Section 508 as a constraint which is incorporated into high-quality design solutions through a repeatable and standardized process.
  - b. The ELC is a framework required for IRS projects to ensure consistency and compliance with government and industry best practices. The ELC framework is the workflow that projects follow to move an IT solution from concept to production while ensuring the movement complies with IRS IT guidelines and overall goals of the agency (see IRM 2.16.1 ELC Guidance).
- (2) Projects in the ELC are responsible for incorporating Section 508 requirements and should utilize the ELC artifacts to understand compliance and mitigate risk(s). Projects are required to provide an Accessibility Compliance Mitigation Package (ACMP) and should follow the guidance and instructions provided in Exhibit 2.30.1-1 Resources, Section 508 in the Enterprise Life Cycle.
- (3) Projects that are not formally coached by the ELC Office are responsible for applying and documenting Section 508 at the appropriate insertion points, including testing, risk identification and mitigation.
- (4) Stakeholders should ensure that artifacts are developed, completed and identified risks are mitigated prior to becoming operational. Stakeholders not following the ELC are responsible for applying Section 508 at the appropriate insertion points, including testing (see IRM 2.30.1.6.4 Testing and Integration).

2.30.1.6.4  
(08-16-2022)  
**Testing and Integration**

- (1) Integration activities (projects, programs and other technical activities / initiatives) that require use of ICT are expected to execute Section 508 testing before integration into development and production environments to validate conformance.
  - a. Projects in the ELC should follow Section 508 in the ELC guidance and instructions published on the IRAP site See Exhibit 2.30.1-1 Resources, Enterprise Life Cycle Office and Section 508 in the Enterprise Life Cycle.
  - b. Stakeholders not following the ELC are responsible for applying Section 508 at the appropriate insertion points, including testing. See Exhibit 2.30.1-1 Resources, Section 508 Testing Resources and Supplemental 508 Guidance for Custom Code and Enterprise Tools.

2.30.1.7  
(08-16-2022)  
**Governance**

- (1) Section 508 governance is implemented through the Section 508 life cycle Insertion Points and governance boards whose responsibilities include Section 508 (e.g., IT CCB and reviews such as the ELC Milestone Readiness Reviews).

2.30.1.8  
(08-16-2022)  
**Risk**

- (1) Developing and integrating software within the IRS environment often presents Section 508 risk(s). Section 508 risk(s) will be identified, analyzed, prioritized, controlled and monitored in alignment with guidance from the IT Risk Management Program Plan and IRM 1.4.60 Enterprise Risk Management. See Exhibit 2.30.1-1 Resource for risk resources.



2.30.1.9  
(08-16-2022)  
**Metrics**

- (1) The Section 508 Program Manager will collect the prescribed information and data as required by OMB Memorandum Strategic Plan for Improving Management of Section 508 of the Rehabilitation Act.
- (2) In preparing the OMB Section 508 reports, the Section 508 Program Manager will assess and report on the following maturity and conformance metrics:
  - a. Acquisition: The extent to which IRS reviews and validates that contract language is contained in procurement documents such as SOW, PWS and SOO, which addresses IT accessibility / Section 508 compliance.
  - b. ICT Life Cycle Activities: The extent to which Section 508 requirements are incorporated into technology life cycle activities such as architecture validation, design, development, testing, deployment and ongoing operations and maintenance.
  - c. Testing and Validation: The extent to which Section 508 conformance claims are tested and validated.
  - d. Complaint Process: The extent to which incoming Section 508 complaints are tracked and resolved,
  - e. Training: Training for stakeholders on roles and responsibilities related to Section 508 compliance.
  - f. Number of Internet Web pages evaluated and conformance results.
  - g. Number of Intranet Web pages evaluated and conformance results.

2.30.1.10  
(08-16-2022)  
**Compliance**

- (1) Accessibility is integral to the mission of IRS. Noncompliance with IRS Section 508 Policy is subject to the same corrective actions applicable to noncompliance with IRS policies generally.

2.30.1.11  
(08-16-2022)  
**Complaint Process**

- (1) Section 508 provides that complaints under Section 508 be filed with the federal department or agency alleged to be in noncompliance.
- (2) IRS applies the same complaint procedures for Section 508 as established to implement Section 504 for resolving allegations of discrimination in a federally conducted program or activity.
- (3) Section 508 does not limit the rights and remedies available under other parts of the Rehabilitation Act (e.g., Section 501 and Section 504).
- (4) A Section 508 complaint by a member of the public may also constitute a complaint for disability discrimination, including failure to reasonably modify practices and procedures or failure to provide equally effective communication under Section 504, and should be handled under both statutes.

2.30.1.11.1  
(08-16-2022)  
**External Complaints**

- (1) The EDI Civil Rights Unit processes all taxpayer complaints of discrimination, including Sections 504 and 508 complaints. Complaints can be received by any BU, but complaints from taxpayers alleging a civil rights violation regarding Section 508 should be filed directly with or forwarded to the EDI Civil Rights Unit.
- (2) On behalf of IRS, EDI adheres to the Treasury mandated policy for processing complaints of noncompliance related to accessibility of ICT in programs or activities. IRS will administer the procedures established for processing Section 504 federally conducted complaints found at 31 CFR Part 17.170. To file a Civil Rights complaint, follow the instructions listed for *Protecting Taxpayer Civil Rights*.

2.30.1.11.2  
(08-16-2022)

**Employee Complaints**

- (1) EDI reviews employee complaints through the traditional EEO complaint or reasonable accommodation process. The EEO complaint process affords the employee 45 days from the date of discovery to file a complaint. Employees may participate in the reasonable accommodation process at any time. Internal complaints can be submitted at the email address \*EEO@IRS.gov.

**Exhibit 2.30.1-1 (08-16-2022)****Resources**

The following table lists resources associated with this manual. Each entry identifies the name of the resource, provides a description of it, and provides the universal resource locator (URL) to access it.

<b>Section 508 Resource</b>	
<b>Title</b>	<b>Information Description</b>
<i>IRM 1.2.1.3.1 Policy Statement 2-5 Access to information and Communication for Persons with Disabilities</i>	Affirms the IRS commitment to meet the obligation to comply with Section 508 and Section 255 of the Communications Act.
Section 508 Laws	<ul style="list-style-type: none"> <li>• <i>Revised 508 Standards</i></li> <li>• <i>Appendix D to Part 1194 Electronic and Information Technology Accessibility Standards as Originally Published on December 21, 2000</i></li> </ul>
<i>IRAP Office</i>	<p>The Information Resources Accessibility Program (IRAP) provides information and services related to Section 508 compliance and assistive technology for IRS employees. Additional resources include but are not limited to:</p> <ul style="list-style-type: none"> <li>• <i>508 Policy and Support Procedures</i></li> <li>• <i>WCAG 2.0 and Success Criteria</i></li> <li>• <i>Exception Approval of Information and Communication Technology</i></li> <li>• <i>Section 508 Insertion Point Summary Table for Information and Communication Technology</i></li> <li>• <i>Section 508 ESP Risk and Conformance Definitions</i></li> <li>• <i>Section 508 in the EA ESP CR Process</i></li> <li>• <i>Section 508 Requisition Reviews</i></li> <li>• <i>Section 508 in the Enterprise Life Cycle</i></li> <li>• <i>Section 508 Testing Resources</i></li> <li>• <i>Supplemental 508 Guidance for Custom Code and Enterprise Tools</i></li> <li>• <i>Assistive Technology</i></li> </ul>
<i>Enterprise Life Cycle Office</i>	The Enterprise Life Cycle Office provides information on ELC development paths and review processes.
<i>Alternative Media Center</i>	<p>The AMC provides information to request alternative media services, order alternative media formats and provides alternative media resources, including how to create accessible documents.</p> <ul style="list-style-type: none"> <li>• <i>How to Videos</i></li> <li>• <i>Section 508 Tools for Authors</i></li> </ul>
<i>IT Risk Management</i>	The purpose of this site is to provide IT risk management tools, reports, resources, and lessons learned/ best practices to help with risk management.

**Exhibit 2.30.1-1 (Cont. 1) (08-16-2022)**  
**Resources**

<p><i>Section 508.gov and GSA Resources</i></p>	<p>The U.S. General Services Administration (GSA) Office of Government-wide Policy (OGP) is tasked to provide technical assistance to help Federal agencies comply with the Section requirements, and ensure that covered ICT is accessible to, and usable by, individuals with disabilities. Helpful areas include:</p> <ul style="list-style-type: none"> <li>• <i>Glossary of Section 508 Terms</i></li> <li>• <i>Create Accessible Digital Products</i></li> <li>• <i>Determine 508 Standards and Exceptions</i></li> <li>• <i>Determine Which Standards Apply</i></li> <li>• <i>Determine Accessibility Requirements</i></li> <li>• <i>Conduct Market Research</i></li> <li>• <i>Develop Solicitation Language</i></li> <li>• <i>Evaluate Proposals</i></li> <li>• <i>GSA Accessibility Requirements Tools</i></li> </ul>
<p><i>Office of Chief Procurement Officer</i></p>	<p>IRS Procurement provides acquisition services for all business units of the IRS and other bureaus and offices within Treasury.</p> <ul style="list-style-type: none"> <li>• <i>Federal Acquisition Regulation</i></li> <li>• <i>Procurement Policy Framework</i></li> <li>• <i>IRS Acquisition Policy Subpart 1039.2</i></li> </ul>