



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

22.31.1

NOVEMBER 20, 2025

EFFECTIVE DATE

(11-20-2025)

PURPOSE

- (1) This transmits revised IRM 22.31.1, Multilingual Initiative, IRS Language Services.

MATERIAL CHANGES

- (1) Changes made throughout the IRM, the section names “Linguistic Policy, Tools, and Services” and “LPTS” changed to “Multilingual and Agency Services (MAS) Branch” and “MAS”
- (2) IRM 22.31.1.1 (6), Program Scope and Objectives, modified paragraph (6) to update contact information.
- (3) IRM 22.31.1.1.1 (1), Background, Removed Executive Order (EO) 13166 because EO has been revoked as of March 1, 2025.
- (4) IRM 22.31.1.1.2 (1), Authority, Removed Executive Order (EO) 13166 because EO has been revoked as of March 1, 2025.
- (5) IRM 22.31.1.1.3 (4), Roles and Responsibilities, IPU 25U0187, dated February 7, 2025, removed Office of Equity, Diversity, and Inclusion (EDI) to comply with January 2025 Executive Order.
- (6) IRM 22.31.1.1.5 (2), Program Controls, changed how the process workflow is tracked from “local system” to “Enterprise Case Management (ECM) and Multilingual Agency Services (MAS) Application.”
- (7) IRM 22.31.1.1.6 Terms and Acronyms, IPU 25U0187 dated February 7, 2025, removed Civil Rights Unit (CRU), Equity, Diversity, and Inclusion (EDI) to comply with January 2025 Executive Order. Removed Special Referral System (SRS) from Acronym Definition. Added Acronym Definition for Translation Services Section (TSS).
- (8) IRM 22.31.1.1.7 (1), Related Resources, added Publication 850 English - Haitian Creole Glossary of Tax Words and Phrases used in Publications by the IRS. Updated links to Publication 850 English - Chinese Simplified Glossary of Tax Words and Phrases used in Publications by the IRS and Publication 850 English - Chinese Traditional Glossary of Tax Words and Phrases used in Publications by the IRS.
- (9) IRM 22.31.1.2.1, Language Services Executive Advisory Council (LSEAC) Strategic Process Responsibilities, IPU 25U0187, dated February 7, 2025, removed Equity, Diversity, and Inclusion (EDI) to comply with January 2025 Executive Order.
- (10) IRM 22.31.1.2.2, Civil Rights Unit (CRU) Strategic Process Responsibilities, IPU 25U0187, dated February 7, 2025, removed Equity, Diversity, and Inclusion (EDI) to comply with Executive Order.
- (11) IRM 22.31.1.2.3 (4), Multilingual and Agency Services (MAS) Branch Strategic Process Responsibilities, Removed LEP Guidance 67 FR 41455-41472 as this policy guidance document was issued as a response to EO 13166 which has been revoked as of March 1, 2025.
- (12) IRM 22.31.1.4.2 (4), Language Standards, added Publication 850 English - Haitian Creole Glossary of Tax Words and Phrases used in Publications by the IRS.

- (13) IRM 22.31.1.5 (4), Standard Translation Process (STP), Added “Surveys” as a type of “written translation” already available in English.
- (14) IRM 22.31.1.5.1.1 (3), Requesting Translations of Non-Vital Documents, deleted reference to Form 14078 because procedures to request translations have been updated. Requests are now submitted through Enterprise Case Management (ECM) System.
- (15) IRM 22.31.1.5.2.2 (2), Determining Alternatives to Translation, removed “Live oral assistance via established Spanish language telephone service” from the list of services as MAS Branch does not offer this service.
- (16) IRM 22.31.1.5.4.3, Requesting Translations, Services, updated guidelines for requesting translation services.
- (17) IRM 22.31.1.5.4.5 (1), Translating Non-Vital Documents, referenced the ECM_MAS Application for requesting translation services and included quick reference guide.
- (18) IRM 22.31.1.5.4.5.1 (2), Requesting Delivery Dates of Translated Non-Vital Documents, updated timeframe from “14 days” to “14 business days.”
- (19) IRM 22.31.1.5.4.6 (3), Performing Quality Review of Translated Non-Vital Documents, added a Note to include option for cursory review(s).
- (20) IRM 22.31.1.5.4.6 (7), Performing Quality Review of Translated Non-Vital Documents, removed Specialist Referral System (SRS). Multilingual Services is no longer in SRS. The revised way to request a translation is to submit a request through ECM.
- (21) IRM 22.31.1.6 (3), Over-the-Phone Interpreter (OPI) Service, changed EO 13166 to Title IV of the Civil Rights act as EO 13166 has been revoked as of March 1, 2025.
- (22) IRM 22.31.1.6.2 (1), Over-the-Phone Interpreter (OPI) Service Feedback Process, added link to Form 14162, Over-the-Phone Interpreter (OPI) Service Feedback.
- (23) IRM 22.31.1.6.2 (2)-(4), Over-the-Phone Interpreter (OPI) Service Feedback Process, deleted feedback process for LEP taxpayers as interactive voice response (IVR) is no longer used.
- (24) Exhibit 22.31.1-1, Languages Provided by MAS Contractors, added a paragraph regarding translation services provided that cannot be fulfilled by in-house staff.
- (25) Editorial changes made throughout the IRM, including:
 - Restructured some sentences to conform to Plain Language requirements.
 - Corrected broken links and added new links, both internal and external.

EFFECT ON OTHER DOCUMENTS

IRM 22.31.1, IRS Language Services, dated July 1, 2024, is superseded.

AUDIENCE

All IRS employees

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22.31.1

IRS Language Services

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- 22.31.1-1 Languages Provided by MAS Contractors

22.31.1.1
(11-20-2025)
Program Scope and Objectives

- (1) **Purpose:** This IRM gives guidance for implementing the Language Services (LS) Program throughout the IRS. The LS Program gives language assistance to Limited-English Proficient (LEP) taxpayers.
- (2) **Audience:** This IRM's target audience is IRS employees who serve taxpayers for whom English is not their primary language.
- (3) **Policy Owner:** Ownership of the Language Services Program belongs to the Taxpayer Services Chief.
- (4) **Program Owner:** The Director of Media and Publications (M&P) within Taxpayer Services serves as the Language Services Program Executive Director and interfaces in conflict resolution, manages funding, approves priority status, and co-chairs the Language Services Executive Advisory Council (LSEAC).
- (5) **Primary Stakeholders:** The stakeholders for this IRM include all IRS employees, vendors, contractors, etc. who provide oral and written language assistance to LEP and non-English speaking taxpayers.
- (6) **Contact Information:** For information about this IRM, contact the Linguistic Policy, Tools, and Services (LPTS) Section at **linguistic.services* or the Translation Services Section (TSS) at **ts.translation.services*

22.31.1.1.1
(11-20-2025)
Background

- (1) The LS Program demonstrates the IRS's commitment to assist taxpayers lacking full command of the English language (**Limited-English Proficiency** or **LEP**) with understanding and meeting their tax responsibilities. The LS Program ensures that LEP taxpayers' rights are protected as outlined in the Taxpayer Bill of Rights (TBOR). The TBOR lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees must be familiar with and act in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For more information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>
- (2) The scope of the LS Program includes all tax-related written and oral communications provided by or for taxpayers in non-English languages. It does not apply to Braille, American Sign Language, or communications that are internal use only.
- (3) The LS Program is Servicewide. All IRS organizations and their agents (e.g., contractors, volunteers) must uphold its requirements.
- (4) The LS Program, through the Standard Translation Process (STP) sets procedures, processes, and requirements for translation.
- (5) Oral language assistance is available through the Over-the-Phone Interpreter (OPI) Service. For more information, see IRM 22.31.1.6, Over-the-Phone Interpreter (OPI) Service.
- (6) The goal of the LS Program is for the IRS to provide LEP taxpayers meaningful access to the same products and services as English-speaking taxpayers.

22.31.1.1.2
(11-20-2025)

Authority

- (1) Executive Order 14224 of March 01, 2025, (Designating English as the Official Language of the United States) revokes Executive Order 13166 of August 11, 2000 (Improving Access to Services for Persons with Limited English Proficiency); however, nothing in this order requires or directs any change in the services provided by any agency. Agency heads should make decisions as they deem necessary to fulfill their respective agencies' mission and efficiently provide Government services to the American people. Agency heads are not required to amend, remove, or otherwise stop production of documents, products, or other services prepared or offered in languages other than English.
- (2) *Policy Statement 22-3*, Commitment to assist non-English speaking taxpayers understand their tax obligations, found in *IRM 1.2.1.14.3* affirms IRS commitment to help non-English speaking taxpayers understand their tax obligations as follows:

"The IRS is committed to providing top quality service to each taxpayer, including those who lack a full command of the English language. The needs of these taxpayers are included in the agency strategic and tactical plans consistent with available resources. Our workforce will have the essential tools necessary to interact appropriately with our entire taxpayer base."

22.31.1.1.3
(02-07-2025)

Roles and Responsibilities

- (1) The Taxpayer Services Chief owns the Language Services Program.
- (2) The LSEAC serves as the executive advisory board and is the Servicewide focal point for language services communications, coordination, and risk management (see also *IRM 22.31.1.2.1*), Language Services Executive Advisory Council (LSEAC) Strategic Process Responsibilities).
- (3) The Director of Media and Publications (M&P) in Taxpayer Services serves as the Language Services Program executive director and interfaces in conflict resolution, manages funding, approves priority status, and co-chairs the LSEAC.
- (4) The Multilingual and Agency Services (MAS) Branch in Taxpayer Services manages language services strategic operations (see also *IRM 22.31.1.2.2*), MAS Branch Strategic Process Responsibilities).

22.31.1.1.4
(07-01-2024)

Program Management and Review

- (1) **Program Reports:** The IRS LEP Customer Base Report (CBR) (*IRM 22.31.1.3.1*) presents research findings from key assessment areas to regularly reassess demographics and needs of the LEP community. Responsibility for this report resides with the Multilingual and Agency Services (MAS) Branch within Tax Forms and Publications (TF&P). Data is obtained primarily from the Census.
- (2) **Program Effectiveness:** Weekly and monthly analyses of the number of translations, the business operating divisions (BOD) requesting translation, number of pages of translations, and the document types that are prepared for management to track work progress.

22.31.1.1.5
(11-20-2025)

Program Controls

- (1) There is a set of steps (see *IRM 22.31.1.5.4.1*), Categorizing Documents, to determine document categorization (vital vs. non-vital).

- (2) The translation workflow is tracked through the Enterprise Case Management (ECM) and Multilingual Agency Services (MAS) Application.

22.31.1.1.6
(11-20-2025)

- (1) The following table defines terms that appear throughout this IRM subsection:

Terms and Acronyms

Term	Definition	Example
Limited-English Proficient (LEP) Persons	Individuals whose primary language is not English and who cannot speak, read, write, or understand English at a level that allows them to effectively obtain benefits and services to which they could be entitled or to meet their federally mandated responsibilities. The IRS further defines LEP persons as those who either do not speak English well or do not speak English at all, as defined by the U.S. Census Bureau.	The IRS maintains websites in non-English languages to help LEP taxpayers.
Frequently Encountered Languages	Department of Justice LEP Guidance 67 FR 41455-41472 and Department of Treasury LEP Guidance 70 FR 6067 give specific translation requirements for frequently encountered LEP language groups. The number and/or proportion of LEP persons eligible to be served, and the frequency of interaction with the agency, determines which languages are considered “frequently encountered.”	Spanish is the most frequently encountered non-English language in the United States.

Term	Definition	Example
Vital Documents for Translation	<p>Department of Justice LEP Guidance 67 FR 41455-41472 and Department of Treasury LEP Guidance 70 FR 6067 mandate translation for frequently encountered LEP language groups of documents considered vital. Per the LEP guidance mentioned above, the IRS defines documents vital for translation as those that:</p> <ul style="list-style-type: none"> • Have critical information for accessing tax services, rights, and/or benefits; or • Are required by law; and • Have no “alternate means” for obtaining the information in the LEP language <p>Documents typically considered vital include but are not limited to:</p> <ul style="list-style-type: none"> • Tax forms for filing returns • Outreach and education material for accessing benefits and services • Mission critical compliance documents • Technical notices and letters based on definitions by the business operating divisions (BODs) • Case-related audit documents (not case-specific) • Computer Paragraph (CP) notices that are vital • Content for the multilingual (non-English) web pages <p>Note: All tax products originated by the Tax Forms and Publications (TF&P) Division are vital documents.</p>	Vital documents with priority to be translated into the most frequently encountered LEP language include all tax products originating in the Tax Forms and Publications (TF&P) branches Individual and Specialty Forms and Publications and Business, Exempt Organizations, and International Forms and Publications branches.
Non-Vital Documents (or Non-Tax Products) for Translation	IRS documents that do not meet the “vital” document criteria are categorized as non-vital .	Non-vital documents include, for example, the Earned Income Tax Credit Awareness Day poster for local use, or case-related documents (case specific).

(2) The following table provides acronyms that appear throughout this IRM subsection:

Acronym	Definition
BOD	Business Operating Division
CBR	Customer Base Report
CDAO	Chief Data and Analytics Officer
CMRS	Content Management Request System
COR	Contract Officer's Representative
CP	Computer Paragraph
CROPP	Core Repository of Published Products
ECM	Enterprise Case Management
EO	Executive Order
IT	Information Technology
LEP	Limited-English Proficient or Limited-English Proficiency
LPTS	Linguistic Policy, Tools, and Services (Section)
LS	Language Services
LSEAC	Language Services Executive Advisory Council
M&P	Media and Publications (Division)
MAS	Multilingual and Agency Services (Branch)
MEC	Multilingual Executive Council
MOU	Memorandum of Understanding
NARA	National Archives and Records Administration
OLS	(Office of) Online Services
OPI	Over-the-Phone Interpreter
PSR	Publishing Services Request
SPEC	Stakeholder Partnership, Education, and Communication
STP	Standard Translation Process
TBOR	Taxpayer Bill of Rights
TCE	Tax Counseling for the Elderly
TF&P	Tax Forms and Publications (Division)

Acronym	Definition
TFA	Taxpayer First Act
TS	Taxpayer Services
TSS	Translation Services Section
URL	Uniform Resource Locator
VITA	Volunteer Income Tax Assistance

22.31.1.1.7
(11-20-2025)

Related Resources

- (1) This subsection presents web pages, published documents, and decision tools supporting the Language Services Program.

Resource Type	Resource
Web pages	<ul style="list-style-type: none">The Multilingual and Agency Services (MAS) Request for Translation Services web page found at <i>Request Translation Services</i>

Resource Type	Resource
Published documents	<ul style="list-style-type: none"> • Publication 850 (en-sp), English-Spanish Glossary of Tax Words and Phrases • Publication 850 (en-zh-s), English-Chinese (Simplified) Glossary of Words and Phrases • Publication 850 (en-zh-t), English-Chinese (Traditional) Glossary of Words and Phrases • Publication 850 (en-ht), English - Haitian Creole Glossary of Tax words and Phrases • Publication 850 (en-vie), English-Vietnamese Glossary of Words and Phrases • Publication 850 (en-ko) , English-Korean Glossary of Words and Phrases • Publication 850 (en-ru), English-Russian Glossary of Words and Phrases • Document 12714, Spanish Writing Style Guide, used by bilingual translators, non-linguist IRS professionals, and paraprofessionals who perform translations or prepare Spanish language material for any business operating division (BOD); both IRS employees and consultant translators must adhere to the guidelines presented in the guide

22.31.1.2
(07-01-2024)
**Limited-English
Proficiency (LEP)
Strategic Process**

- (1) The LEP Strategic Process sets the methodology for development of the Servicewide LEP Strategy.
- (2) The LEP Strategic Process integrates the needs of the frequently encountered LEP language group(s) into the IRS Strategic Planning Process.
- (3) The LEP Strategic Plan includes IRS strategies, operating priorities, and improvement projects related to language services.
- (4) The LEP Strategic Plan is the source for recommended improvements to products and services for the LEP customer base. The goals of the LEP Strategic Plan are developed by the BODs and/or functions.

22.31.1.2.1
(11-20-2025)

**Language Services
Executive Advisory
Council (LSEAC)
Strategic Process
Responsibilities**

- (1) The LSEAC facilitates the IRS's administration of multilingual policies and strategies as they relate to Media and Publications activities. The Multilingual Executive Council (MEC) serves as the Executive Oversight Board that establishes the overarching Multilingual Initiative Strategic Vision and Action Plan for the IRS. Their responsibilities include:
 - a. Assessing and ensuring enterprise resources are aligned with the needs of the LEP community
 - b. Mitigating risks elevated by BODs
 - c. Providing a forum for communication and coordination of LEP efforts
 - d. Resolving conflict and/or overlap in LEP policies and procedures
- (2) The Taxpayer Services Media and Publications (M&P) Director chairs the LSEAC. The LSEAC serves as the executive advisory board and is the Servicewide focal point for language services communications, coordination, and risk management.
- (3) LSEAC membership includes executive representatives from BODs across IRS, such as:
 - Chief Counsel (CC)
 - Chief Data and Analytics Officer (CDAO)
 - Criminal Investigation (CI)
 - Communications and Liaison (C&L)
 - Human Capital Office (HCO)
 - Independent Office of Appeals (AP)
 - Information Technology (IT)
 - Large Business and International (LBI)
 - Online Services (OLS)
 - Return Preparer Office
 - Small Business/Self Employed (SB/SE)
 - Tax Exempt and Government Entities (TEGE)
 - Taxpayer Advocate Service (TAS)
 - Taxpayer Services
- (4) LSEAC members serve as key points of access to their respective BODs about matters of language assistance.

22.31.1.2.2
(11-20-2025)

**Multilingual and Agency
Services (MAS) Branch
Strategic Process
Responsibilities**

- (1) The mission of MAS is to facilitate IRS administration of policies and strategies supporting delivery of language assistance to LEP taxpayers.
- (2) MAS works with the LSEAC to provide oversight of language services.
- (3) MAS monitors compliance with Department of Treasury LEP Guidance 70 FR 6067 by:
 - Developing and administering the IRS language assistance policies and standards
 - Monitoring the communication, product, and service needs of the frequently encountered LEP community
 - Implementing the LEP Strategic Process and Needs Assessment, involving analysis to better understand the LEP customer base, and developing strategic documents for Servicewide use
- (4) MAS maintains the non-English language web pages on the IRS.gov web site.

For more information, see IRM 22.31.1.7, Multilingual Web Page Content Publishing Process.

22.31.1.3
(08-13-2021)
**Limited-English
Proficient (LEP) Needs
Assessment**

- (1) The LEP Needs Assessment is the formal process used to obtain feedback from LEP taxpayers and internal stakeholders on LEP customer needs related to tax responsibilities.
- (2) The LEP Needs Assessment is a three-pronged approach to identifying LEP communication, product, and service needs. These three assessments are combined to create the IRS LEP Customer Base Report (CBR). The report outlines gaps in service, if any, and provides recommendations for future language services or tools.
- (3) The CBR helps the IRS identify how it can most efficiently and effectively provide services to the LEP population. It identifies where the IRS could leverage its resources for the greatest impact on LEP taxpayers. The CBR provides a needs analysis of agency resources and presents results from activities such as surveys, focus groups, and studies including tax practitioners.

22.31.1.3.1
(11-20-2025)
**The Customer Base
Report (CBR)**

- (1) The IRS Limited-English Proficiency CBR is published every three to five years (based on resources available) by the IRS to revisit the scope and needs of LEP taxpayers in the United States. It presents research findings from key assessment areas.
- (2) The CBR components are the:
 - a. Demographic Assessment - An assessment of LEP persons "eligible to be served or encountered," based on Census data
 - b. Service Assessment - An assessment of current multilingual products and services available to LEP customers
 - c. Program Effectiveness Evaluation - An assessment of program effectiveness as determined by feedback from key stakeholders
- (3) The findings of the CBR are used to:
 - a. Determine the areas with the highest concentrations of LEP taxpayers in the United States
 - b. Identify highest priority LEP needs for IRS products and services
 - c. Offer IRS functions and business operating divisions forecasting on future needs

22.31.1.4
(11-20-2025)
**Providing Language
Assistance**

- (1) Language assistance policies and standards ensure consistency and uniformity in the scope, quality, and accuracy of assistance given. They also ensure LEP taxpayers' rights as outlined in the Taxpayer Bill of Rights (TBOR) are protected.
- (2) Language assistance policies and standards apply to all categories of language assistance and to anyone providing assistance in non-English languages on tax-related matters, in any format.
- (3) Language assistance is provided in a variety of formats, categorized as follows:
 - a. Written

Example: Hardcopy and electronic translations and reviews and transcription of audio and video files into text summaries

b. Oral

Example: Interpreting

Note: This language assistance guidance does not apply to Braille formats or internal use personnel documents. Braille, HTML, and large print IRS documents, when available, can be found at <http://caps.enterprise.irs.gov/amc/home.faces>. For available Braille documents in non-English languages, refer to IRM 21.3.1.9, Request for Copy of Notice in an Alternative Media Format .

- (4) The LEP guidance requires assessment of language assistance needs based on the following factors (also known as **the four-factor analysis**):
 - Number and/or proportion of LEP persons served or encountered in the eligible service population
 - Frequency with which LEP persons encounter the program or service
 - Nature and importance of the program or service provided
 - Resource availability to provide language assistance
- (5) The IRS requires identification, interpretation (of spoken interactions) and/or translation (for written materials) of tax-related items vital to LEP taxpayers who speak frequently encountered languages. The CBR is evaluated and reassessed every three to five years to ensure compliance with providing services to LEP taxpayers. (IRM 22.31.1.3).

22.31.1.4.1
(11-20-2025)
Language Assistance

- (1) The following actions are taken for frequently encountered languages:
 - a. Oral language assistance is provided by bilingual assistants, if available. Over-the-Phone Interpreter (OPI) Service could be used if assistants are not available. The availability of this service is determined by the MAS Branch and the business operating division (BOD), within resource constraints. OPI Services are available to all, and BODs may determine how to use them within their organizations. For more information, see IRM 22.31.1.1.2, Authority.
 - b. Documents designated *vital for translation* are translated only if there are no other ways to reasonably obtain the same information.
 - c. Documents designated as *non-vital for translation* are translated on a case-by-case basis by the MAS Branch .
- (2) The following actions are taken for all other non-English languages not designated as frequently encountered:
 - a. Oral language assistance and written translations for education and outreach purposes may be provided in areas where there are high concentrations of LEP persons, as needed.
 - b. OPI services could be used for case/account related assistance if bilingual assistants are not available, to assist LEP taxpayers. The MAS Branch and the BOD determine the availability of this service, within resource constraints.
 - c. Documents can be considered vital and translated into non-English languages not designated as frequently encountered if their originating BOD considers them mission critical.

22.31.1.4.2
(11-20-2025)

Language Standards

- (1) Language standards have been established to ensure consistency and uniformity in providing language assistance.
- (2) The standard languages for translation are (see also IRM 22.31.1.1.7, Related Resources):

Language	Translation Assessment and Document
Spanish	In general, Spanish-language material is translated and written following the usage of Spanish. The style and terminology used must follow the standards developed by the IRS Spanish Writing Style Guide and Publication 850 (en-sp), English-Spanish Glossary of Tax Words and Phrases.
Chinese	The standard languages for translation are Simplified and Traditional Chinese. The source for the correct technical terminology for translation for Traditional Chinese is the IRS Publication 850 (en-zh-t), English-Chinese (Traditional) Glossary of Words and Phrases. The source for the correct translation terminology for Simplified Chinese is Publication 850 (en-zh-s), English-Chinese (Simplified) Glossary of Words and Phrases.
Haitian Creole	The source for the correct technical terminology for translation is the IRS Publication 850 (en-ht), English - Haitian Creole Glossary of Words and Phrases.
Korean	Hagul is the standard written language for translation. The source for the correct technical terminology for translation is the IRS Publication 850 (en-ko), English-Korean Glossary of Words and Phrases.
Vietnamese	The source for the correct technical terminology for translation is the IRS Publication 850 (en-vie), English-Vietnamese Glossary of Words and Phrases.
Russian	The source for the correct technical terminology for translation is the IRS Publication 850 (en-ru), English-Russian Glossary of Words and Phrases.

- (3) Language standards are used to determine languages, tax terminology, and common tax phrases (e.g., Making Work Pay Credit) when providing assistance.
- (4) These language standards are to be followed by IRS employees and their agents (e.g., contractors and volunteer partners).
- (5) Oral language assistance through the OPI Service must be guided by Publication 850 in the applicable language pair and dictionary standards provided. OPI is available to most business operating divisions (BODs). For more information, see IRM 22.31.1.6, OPI Service.

- (6) Written language assistance must conform to the language, Publication 850 in the applicable language pair, the IRS Spanish Writing Style Guide (where applicable), dictionary standards provided, and quality review standards.
- (7) BODs must apply language standards to their oral and written language assistance.

22.31.1.5
(11-20-2025)
**Standard Translation
Process (STP)**

- (1) The STP is the set of steps, criteria, and decisions that each document originator must follow to determine candidacy and requirements for translations.
- (2) The STP applies to all written translations, whether these are for the general public or a specific taxpayer.
- (3) Only materials approved in their source language get written translations.
- (4) The term “written translation” applies to hardcopy and/or electronic (e.g., compact disks, web pages) materials, already available in English, including (but not limited to):
 - Announcements
 - Articles
 - Brochures
 - Flyers
 - Forms and instructions
 - Handouts
 - Letters and other correspondence (e.g., e-mail)
 - Notices
 - Presentations
 - Press Releases
 - Publications
 - Published materials
 - Surveys
 - Tax Topics
 - Telephone scripts/translated, reviewed recordings
 - Training material
 - Web content/sites
- (5) The STP consists of four components:
 - Identifying the document for translation
 - Determining the candidacy of a document for translation
 - Assessing potential organizational impacts of translation
 - Processing the translation and review of a translation
- (6) STP components are sequential and use a process of elimination to determine whether to translate a document as well as the correct process to follow based on the document category.

22.31.1.5.1
(11-20-2025)
**Identifying the
Document for
Translation**

- (1) The translation process begins by:
 - a. Determining a document is for public use
 - b. Defining the language for translation
 - c. Determining the document originator or document owner
 - d. Requesting translations from English to non-English languages

22.31.1.5.1.1
(11-20-2025)

**Requesting Translations
of Non-Vital Documents**

- (1) The MAS Branch gives translations based on identified organizational need. Internal employees or external contractors perform these translations (Exhibit 22.31.1-1, Languages Provided by MAS Contractors).
- (2) Translation/quality review could include the following tasks:
 - a. Translating a document in its entirety
 - b. Reviewing translations by another source for accuracy and completeness
- (3) Translation/quality review requirements are submitted as follows:
 - a. Submit requests through Enterprise Case Management (ECM) and Multi-lingual Agency Services (MAS) Application, accompanied by the final source document needing translation/review service
 - b. Provide explanatory background information
- (4) The completed translation is returned with the original document and any background information.
- (5) Requests must include the target return date.

22.31.1.5.1.2
(11-20-2025)

**Determining a Document
is for Public Use**

- (1) Only “IRS public use tax forms and tax related documents” are considered “vital documents” within the scope of the Language Services Program.
- (2) Public use documents include those that enable the public and other government agencies (including state and local) to comply with the requirements of the Internal Revenue laws and regulations or to otherwise enable the IRS to communicate with the public and other government agencies.
- (3) If a document is not for public use, it is not a vital document. It can be translated as a non-vital document. For more information, see also IRM 22.31.1.1.6, Terms and Acronyms.

22.31.1.5.1.3
(06-15-2022)

**Identifying the Language
for Translation**

- (1) All documents, vital and non-vital, can be considered for translation. For more information, see IRM 22.31.1.1.6, Terms and Acronyms.

22.31.1.5.1.4
(08-13-2021)

**Identifying the
Document
Originator/Owner**

- (1) Document originators/owners must approve document translation. They also must maintain translated documents.
 - a. Document originators/owners are those with program responsibility for the technical content of documents.
 - b. Only document originators/owners can request to have a document translated.
 - c. The originator must be contacted with the translation request if the translation requestor is not the document originator.
 - d. Originators for published documents can be identified through the Core Repository of Published Products (CROPP) at *Find a product* under “Content POC.”
 - e. Originators who concur with a translation request or initiate translation, will continue to the next step of the translation process.
 - f. If the document originator cannot be found or does not concur with the translation request, further pursuit of translation must stop.

22.31.1.5.2

(08-13-2021)

Determining the Candidacy of a Document for Translation

- (1) Before evaluating the need for translation, you must have determined:
 - The document is for public use.
 - You are the owner and agree that translation is needed.
 - You have secured the owner's approval in writing to translate the document.
- (2) It is not necessary to translate all documents, but it is necessary to ensure meaningful access, within resource constraints.
- (3) To be a candidate for translation, a document must be:
 - Important to LEP taxpayers
 - Unavailable to taxpayers by alternate means (i.e., the same information is not already translated in another document or medium)
 - Determined by the business operating division (BOD) or function to have an acceptable level of downstream adverse impact (e.g., staffing to handle inquiries or calls, work process) on their organization they can absorb without interrupting work

22.31.1.5.2.1

(06-15-2022)

Determining Importance to Limited-English Proficient (LEP) Taxpayers

- (1) "Important" documents are those for which there would be a negative impact on LEP taxpayers if not available in their primary language.
- (2) Important documents assist LEP taxpayers to:
 - a. Understand and fulfill their tax responsibilities.
 - b. Access federal benefits and services.
 - c. Avoid fines and penalties.
 - d. Exercise their rights as outlined in the Taxpayer Bill of Rights (TBOR).
- (3) If the document does not meet one of the criteria above but is determined through direct input from LEP taxpayers and stakeholders to be important, documentation of importance must be provided.
- (4) If the document does not meet the criteria above or cannot be substantiated as important to LEP taxpayers, then it is not considered a vital document. It could be translated as a non-vital document within financial constraints. For more information see IRM 22.31.1.1.6, Terms and Acronyms.

22.31.1.5.2.2

(11-20-2025)

Determining Alternatives to Translation

- (1) A review of existing language assistance services must be made before translation, to determine if another source of the information is already translated and available.
- (2) Originators must research to determine if alternate means are available and serve as adequate replacements to document translation. Alternatives could include referrals to:
 - Existing translated materials
 - OPI service, which is available to many IRS functions.
- (3) If information is available in the foreign language from another source, the originator must determine if the information is suitable to serve as an alternative to translation.
- (4) Take the following steps if the information, in an already-translated source, is adequate or if an explanation via live assistance is appropriate:

- Identify the alternative to the translation requested.
- Note the alternative and save documentation with other translation records.
- Add a statement to the English document indicating the source for translated information and directions on how to obtain the information in another language (specify language or languages and point readers to the alternative).

- (5) If a suitable alternative to translation is not identified, then the next step in the translation process must be considered (IRM 22.31.1.5.3, Evaluating the Organizational Impact of Translation).

22.31.1.5.2.3
(08-13-2021)

Adding a Statement to the English Version

- (1) If it is determined that an alternative to translation, such as Spanish telephone assistance or web content on a multilingual web page, is available, a statement in the LEP language must be added to the English-language version of the document.
- (2) The following statement has been approved for incorporation into English documents when referring taxpayers to Spanish telephone assistance:

“Para obtener ayuda en español, por favor, llame al XXX-XXX-XXXX.” (For assistance in Spanish please call XXX-XXX-XXXX.)

- (3) Similar or language appropriate statements can be added for other languages.
- (4) Business operating division (BOD)/functional executive approval (as determined by the BOD or function) is required to modify the English version of the document to add a statement.
- (5) If the required approvals cannot be obtained, activities related to translation **must** stop.

22.31.1.5.3
(11-20-2025)

Evaluating the Organizational Impact of Translation

- (1) Document translation could necessitate actions on the part of the IRS. The anticipated actions must be assessed to determine candidacy.
- (2) Documents with unacceptable organizational impact (as determined by the business operating division (BOD) or function) and excessive cost (as identified by the BOD and the MAS Branch if use of the translation contract for translation is required) will not be translated. The document originator must conduct the impact evaluation to document estimated cost necessitated by the document translation.
- (3) Further translation activities cannot proceed until an impact assessment is performed.
- (4) Considerations to determine impacts include:
- Availability of and need for more bilingual staff
 - Changes needed to computer systems
 - Estimated staffing costs
 - External dependencies that might also be impacted
 - Notices, letters, or other documents sent with the document
 - Potential increases in workload
 - Potential labor relations issues

- Potential problems, issues, and risks
- Potential procedural changes required if the document is translated
- Requirements for a unified work request, and its anticipated costs
- Solutions necessary to resolve problems, issues and risks
- Training needs
- Use of the document in business processes

- (5) The document originator must look at all potential impacts and decide whether they have a negative organizational impact.

22.31.1.5.4
(07-01-2024)

Processing a Translation Candidate

- (1) If you meet all the previous criteria, your document is considered viable for translation.

22.31.1.5.4.1
(07-01-2024)

Categorizing Documents

- (1) All tax products (i.e., forms, instructions, publications, and technical notices) originated by the Individual and Specialty Forms and Publications, and Business, Exempt Organizations and International Forms and Publication branches within Tax Forms and Publications (TF&P) are considered vital documents.

- (2) The steps to determine whether a document is vital or non-vital are:

Information Contained	Vital Document	Non-Vital (National Relevance)	Non-Vital (Local Relevance)
Has critical information for accessing tax services, rights, and/or benefits or is required by law and there are no alternative means of obtaining the same information	Yes	No	No
Has technical tax information, taxpayer specific audit case file documents, or general educational information relevant nationwide	N/A	Yes	No
Only contains general education or administrative information relevant to local area only	N/A	N/A	Yes

22.31.1.5.4.2
(08-13-2021)

Approving Documents for Translations

- (1) All translations, both vital and non-vital, must be approved (at a minimum) by the business operating division (BOD) or function of the originator.
- (2) BODs or functions must develop their own internal approval process, including coordination with other BODs on jointly owned documents.
- (3) If BOD approval cannot be obtained, then translation activity must stop.

22.31.1.5.4.3
(11-20-2025)

Requesting Translation Services

(1) The following guidelines must be followed:

If	Then
Publishing services are necessary (i.e., the documents are not case-related)	The document owner or designee must submit a request through the ECM_MAS application. To be considered, the request must include the final (approved) version of the document in its original language.
Publishing services are not necessary (the documents are not case-related)	The document owner or designee must send a request through the ECM_MAS Application. For the request to be considered, the final (approved) document in its source language must be attached to the request.
Case-related documents are referred to MAS for translation through the ECM_MAS Application	The requestor must attach the source document to ECM_MAS application.

Example: A document owner in Small Business/Self Employed (SB/SE) is ready to request translation services to offer their brochure in Spanish and traditional Chinese to LEP taxpayers. The owner will need to submit a request through the ECM_MAS application for both languages. They will indicate the document must be translated in Spanish, once that request is created, under **Actions** they will select **Add A Language** to submit the request for Traditional Chinese. When they submit the request(s), they are routed to the MAS Branch team for translation.

Example: A Taxpayer Services employee just received the approved text to be recorded on the IRS toll-free systems. They submit their request for the translation of this text through the ECM_MAS Application. They attach the text to be translated. The request is routed to MAS Branch.

Example: A revenue agent is working on a Criminal Investigation (CI) case and needs to get transcripts in English and German of a recorded interview to a witness. They submit a request through ECM_MAS application. LPTS COR for the Blanket Purchase Agreement (BPA) will provide them instructions on how to share the audio via CI's Cifer Box (Box) System.

Note: For CI ONLY: If documents contain audio files/transcriptions with PII, then check the sensitive information box on the ECM_MAS request and route the secured documents via email to the MAS Branch team. Please ensure to include your IRSMAS ticket number

22.31.1.5.4.4
(08-13-2021)

**Translating and
Reviewing Vital
Documents**

- (1) Electronic files of documents to be translated must be provided whenever possible.
- (2) Quality reviewers of vital documents are designated individuals who are part of the staff of the branches within Tax Forms and Publications (TF&P).

22.31.1.5.4.5
(11-20-2025)

**Translating Non-Vital
Documents**

- (1) Non-vital documents will be translated only if there are sufficient resources available for **all** aspects of translation, quality review, printing, and distribution costs.

Note: Contract translation services are available. Submit your request through the ECM_MAS Application for assistance in Spanish and all other languages. Please refer to the quick reference guide for details on how to gain access to the ECM_MAS application. *ECM Submitting Access Request*.

- (2) Business operating divisions (BODs) must establish internal processes to coordinate with MAS Branch section chiefs translating non-vital documents.
- (3) All translation processes must comply with the language assistance policy and language standards. For more information, see IRM 22.31.1.1.2, Authority.
- (4) All required sections on the ECM_MAS application must be completed as completely and accurately as possible as per the owner's needs.

22.31.1.5.4.5.1
(11-20-2025)

**Requesting Delivery
Dates of Translated
Non-Vital Documents**

- (1) When requesting translation services of non-vital documents, the document owner and/or requestor, may enter a proposed delivery date of the translated material under the Special Instructions section of the request.
- (2) When considering a document for translation, document owners and requestors must allow **at least 14 business days** from the date the request is sent to the delivery date that is requested in the Request Details section of ECM_MAS application.
- (3) The MAS Branch considers a request received when the ECM_MAS request is received. The MAS Branch works requests based on available resources and document priority at the time of receipt.
- (4) The priority of the document is determined by the document owner and/or requestor and then by MAS, considering any memoranda of understanding (MOUs) or internal memoranda between MAS and its major customers.
- (5) MAS will contact the document owner and/or requestor to negotiate a new delivery date if the delivery date requested by the document owner and/or requestor cannot be met.

22.31.1.5.4.6
(11-20-2025)

**Performing Quality
Review of Translated
Non-Vital Documents**

- (1) Non-vital document translations will undergo quality review, depending upon the availability of resources, including bilingual reviewers.
- (2) Quality reviews of non-vital documents are performed to ensure that translated documents are linguistically correct and appropriate.
- (3) Quality reviews are performed as the following:

Type of Quality Review	Example
As a step in the translation workflow when documents are translated in-house	The MAS Branch receives a request to translate a brochure. The translation is performed in-house. Once the document is translated, it is sent to a reviewer in MAS. The document will then continue its workflow.
As an independent service when documents are translated outside of MAS (such as by another function or BOD)	The owner of a document requests a bilingual employee within their business operating division (BOD) to translate a document. The owner of the document then sends a request to MAS for the quality review of that translation. A reviewer in MAS will review the translation.

Note: Cursory review(s) may be performed at customer request.

- (4) Quality reviewers of non-vital documents are designated reviewers within the MAS Branch .
- (5) BODs establish internal processes for the coordination with MAS on quality reviews of non-vital documents.
- (6) All quality review processes must comply with established language standards.
- (7) To request quality review services, the following must be considered:

If	Then
Publishing services are necessary	The document owner or designee must submit a request through the ECM_MAS application. The request must include the final (approved) document in its source language, and the translation.
Publishing services are not necessary	The document owner or designee must send a request through the ECM_MAS Application. The final (approved) document in its source language, and the translation must be attached to the request.
Case-related documents are being referred to MAS for quality review through the ECM_MAS Application	The requestor must submit the request through ECM_MAS application and attach the source and translated document.

Example: A document owner in Large Business and International (LB&I) translated a document into Spanish and will contact the MAS Branch to request quality review services. The owner will need Publishing services for this document, as this product is to be posted on IRS.gov. They will submit a request through the ECM_MAS application and attach the translation. When they submit the request, it is routed to MAS for quality review.

Example: An employee in Taxpayer Services (TS) arranged for the recording of the announcements to be posted on the IRS toll-free systems. They will approach MAS for the review of the recorded announcements by submitting a request through ECM_MAS application. They will attach the files to be reviewed. When they submit the request it will be routed to MAS for quality review.

- (8) Complete all required fields on ECM_MAS application, per the owner's needs.

Example: An analyst in SB/SE translates a training module and requests quality review services from MAS. This training module will be offered to a select group of individuals in Puerto Rico. When they submit the request through ECM, they need to ensure they select “Spanish” as the Source Language .

22.31.1.5.4.6.1
(11-20-2025)

**Requesting Delivery
Dates of Non-Vital
Documents that
Undergo Quality Review**

- (1) When requesting quality review services of non-vital documents, the document owner and/or requestor requests a proposed delivery date of the reviewed material of at least 14 business days after the request is received.
- (2) The MAS Branch considers the request received on the date Publishing Services Request (PSR) receives the email. The requests are worked considering the available resources when the request is received and the priority of the document.
- (3) The priority of the document is determined by the document owner and/or requestor and then by MAS, considering any memoranda of understanding (MOUs) between MAS and its customers.
- (4) A new delivery date is negotiated if the delivery date requested by the document owner and/or requestor cannot be met.

22.31.1.5.4.7
(11-20-2025)

**Proofreading of
Non-Vital Documents**

- (1) Proofreading is performed during different steps in the translation/review workflow. It is the action of reading over a document to ensure there are no typographical errors and the translated/reviewed text was formatted correctly.
- (2) To request proofreading services from MAS, the document owner or designee must submit a request through the ECM_MAS application. For the request to be considered, the typeset document, and the original translated or reviewed document must be attached to the request..

22.31.1.5.4.8
(07-01-2024)

**Maintaining Translated
and Reviewed
Documents**

- (1) Maintenance (updating, revising, and/or obsoleting) of translated documents is the responsibility of the document owner.
- (2) Document owners must regularly evaluate the need for translation revisions, updates, and/or deletions to ensure consistency with English documents.

22.31.1.5.4.9
(11-20-2025)

**Recordkeeping of
Translated and
Reviewed Documents**

- (1) It is the responsibility of the MAS Branch to keep records on translated and reviewed non-vital documents. These records meet National Archives and Records Administration (NARA) standards (<https://www.archives.gov/records-mgmt>).
- (2) Translated and reviewed vital documents are archived following Tax Forms and Publication’s (TF&P’s) recordkeeping procedures. These records meet NARA standards.

22.31.1.6
(11-20-2025)

**Over-the-Phone
Interpreter (OPI) Service**

- (1) OPI Service is available to LEP taxpayers or non-English speakers free of charge.
- (2) OPI Service is a dial-up interpreter service that brings a language interpreter into a three-way telephone conversation with an IRS employee or a user in a volunteer site (such as Volunteer Income Tax Assistance (VITA) and Tax Coun-

selling for the Elderly (TCE)) and a LEP taxpayer. The OPI Service allows users to communicate with LEP taxpayers in their languages to help them meet their tax responsibilities.

- (3) OPI Service is available 24 hours per day/7 days per week. It supports the IRS's mission to give top-quality service for all taxpayers, specifically for those whose native language is not English. This complies with Title VI of the Civil Rights Act <https://www.justice.gov/crt/fcs/TitleVI>, Department of Treasury LEP Guidance 70 FR 6067, and the IRS Taxpayers' Bill of Rights.
- (4) Each BOD/Function provides OPI Service funds for their organization and assigns their own OPI Coordinator and Contracting Officer's Representative (COR).
- (5) BODs and functions can give more guidance for use of the OPI service within their organizations and include general direction in their IRMs, Program Letters, and/or on their own web pages.
- (6) BOD/function OPI Coordinators and the National OPI Program Manager can be found at *Over-the-Phone Interpreter (OPI) Coordinators List*

22.31.1.6.1
(08-13-2021)
**Timely Invoice Payment
for OPI Service**

- (1) Over-the-Phone Interpreter (OPI) Service is billed monthly. To ensure timely processing and payment, invoice validation, and receipt and acceptance of the invoice by the business operating division (BOD)/function on the required procurement systems is necessary.
- (2) The BOD/function OPI Coordinator and Contracting Officer's Representative (COR) are responsible for proper funding and payment in accordance with procurement guidelines.

22.31.1.6.2
(11-20-2025)
**Over-the-Phone
Interpreter (OPI) Service
Feedback Process**

- (1) IRS and Stakeholder Partnerships, Education, and Communication (SPEC) OPI Service users provide feedback on Form 14162, OPI Service Feedback. Each form represents a single encounter. The OPI Program Office will address feedback within three (3) business days.

22.31.1.7
(11-20-2025)
**Multilingual Web Page
Content Publishing
Process**

- (1) The IRS offers general tax information in the top 20 Limited-English Proficient (LEP) languages (Spanish, Simplified Chinese, Traditional Chinese, Vietnamese, Korean, Russian, Haitian Creole, Arabic, Tagalog, Portuguese, Polish, Farsi, French, Japanese, Gujarati, Punjabi, Khmer, Urdu, Bengali, and Italian) at <https://www.irs.gov/help/languages>, with more information currently available in:
 - Spanish (<https://www.irs.gov/es>)
 - Traditional Chinese (<https://www.irs.gov/zh-hant>)
 - Simplified Chinese (<https://www.irs.gov/zh-hans>)
 - Korean (<https://www.irs.gov/ko>)
 - Vietnamese (<https://www.irs.gov/vi>)
 - Russian (<https://www.irs.gov/ru>)
 - Haitian Creole (<https://www.irs.gov/ht>)
- (2) The multilingual web pages have information that can be viewed online or downloaded, providing meaningful access to products and services for LEP taxpayers.

- (3) The MAS Branch owns all the multilingual web pages but does not create content. MAS manages and supports the translation of original English content (known as "parent pages") and the posting of the translated content on the pages it manages (known as "children"). The Communications and Liaison Division (C&L) creates original content in various languages, which it manages separately and independently of MAS.
- (4) Business operating divisions (BODs) and MAS will identify new content for translation and/or existing foreign language content that requires improvement. In some instances, MAS managers will suggest to BODs content that can be made available to LEP taxpayers on these web pages.
- (5) Online Services (OLS) is responsible for publishing online content. MAS forwards translated material to OLS via the *Content Management Request System (CMRS)* for posting/publication.

22.31.1.7.1
(07-01-2024)
Strategic Planning

- (1) The principles for managing content on the multilingual web pages correspond to those in the Taxpayer Services Internet Content Publishing Process. For more information, see IRM 11.55.2.12, Internet Support.

22.31.1.7.2
(08-13-2021)
Content Requirements

- (1) Posted content must meet the established language, dialect, and dictionary standards.
- (2) Content posted on the multilingual web pages must also exist in English on <https://www.irs.gov> or published tax materials.

22.31.1.7.3
(06-15-2022)
Content Management

- (1) This subsection presents the responsibilities for content management of the non-English language IRS.gov web pages managed by the MAS Branch.

22.31.1.7.3.1
(11-20-2025)
Multilingual and Agency Services (MAS) Branch Multilingual Web Page Management

- (1) The MAS Branch will ensure translation and quality review standards are met on the multilingual pages it manages.
- (2) MAS analysts will identify any potential issues, conflicts, or other problems related to posting. Should concerns be identified, the analyst will prepare a description of the problem and transmit it to the affected content owner(s). Every effort will be made to work with the content owner to resolve issues. Though OLS may enact procedures to notify MAS of changes to parent content directly, content owners should make every effort to notify MAS about redesigns, edits, changes or obsoleting of content.

22.31.1.7.4
(11-20-2025)
Transmitting Content Submission Packages to the Multilingual and Agency Services (MAS) Branch

- (1) If a content owner has new English web pages that must be made available in non-English languages, or updates to an existing page that has multilingual children, they must work through OLS to complete a CMRS request to have the translations performed. OLS determines if translation is needed and, if so, submits a ticket to MAS.
- (2) To submit content for translation and posting to the multilingual web pages, content owners must:
 - a. *Get permission to access CMRS*
 - b. *Create a ticket through CMRS* requesting translation and include all required supporting documents:

- A markup showing the changes required to update previously translated content to accurately match the English parent
- A copy of the original English parent page if it has never been translated before
- Links to be created and posted if the content is new
- The web page Uniform Resource Locators (URLs) for existing content to be updated or created
- A copy of the static file
- The requested completion date for posting of new content
- The **publish and archive** dates

Note: At least three weeks turnaround time must be allowed for posts that are to be translated into any language for which in-house translation is not available.

- (3) OLS determines if translation is needed and, if so, submits a ticket to MAS.
- (4) MAS fulfills the ticket only if the content owner requests translation or if an existing page has multilingual children. Translation is only performed on web pages, not on pdfs or forms on the web.
- (5) The MAS manager assigns the translation request to the appropriate staff member and determines an achievable turnaround time.
- (6) MAS will assign priority dates for translation to items received.
- (7) MAS forwards translated material to Online Services (OLS) via CMRS for posting.
- (8) If the request is rush, content owners can go directly to MAS.
- (9) Content owners should retain the English content for a minimum of two weeks after submitting a completed translation request to allow sufficient turn-around time for posting new material (as this could cause broken links to the related foreign language files).
- (10) BODs must verify that their English parent pages display links to the foreign-language counterparts (related or associated assets) on the top right and below the title of the web page. Foreign language pages must have links to their English counterparts in the same location.
- (11) MAS analysts must verify that their multilingual children pages display links to the corresponding English counterparts (**related** or **associated** assets), on the top right and below the title of the web page. Foreign language pages must have links to their English counterparts in the same location.

22.31.1.7.5
(06-16-2022)

**Posting Content to the
Multilingual Web Pages**

- (1) The multilingual pages' content is posted in the order the translation requests are received.
- (2) The following exceptions apply:
 - Time sensitive information related to the current filing season
 - Time sensitive information related to service outages
 - Time sensitive information related to recent tax law or IRS procedural changes

- (3) Upon posting of new content, the content provider will be informed that the page has been published.

22.31.1.7.6
(11-20-2025)

**Maintaining the
Multilingual Web Pages**

- (1) The MAS Branch will follow the Taxpayer Services Web Certification process as instructed by the assigned process manager to ensure accuracy of the content and to verify the content usefulness and layout, broken links, old/obsolete and orphaned data on the multilingual web pages unless noted otherwise.
- (2) All business operating divisions (BODs) and content owners certify ownership and accuracy of their internet content to include any translated content posted on the multilingual web pages through these processes.
- (3) OLS content managers maintain the infrastructure of the multilingual web pages. This includes:
 - Content organization
 - Navigation
 - Look and feel

Exhibit 22.31.1-1 (11-20-2025)

Languages Provided by MAS Contractors

MAS has a contract for written translation services to fulfill language needs that cannot be provided by in-house staff. MAS can provide, through its vendor, translation services in over 300 languages. The table below shows a sampling of the 300 plus languages MAS is able to offer services in through its vendor. If you do not see the language you need in the table below, services may still be available. Please reach out to MAS if you have questions regarding the availability of a specific language.

Languages Provided by Contractors
Afrikaans
Alaskan
Albanian
Amharic
Anuak
Arabic (All dialects incl. Moroccan and Yemeni)
Aramaic
Armenian
Assyrian
Bahasa (Indonesian)
Balochi
Baybayin
Belize Creole
Bengali
Benin
Braille
Bulgarian
Burmese
Cambodian
Cantonese
Catalan
Cebuano
Chamorro
Cavacano
Cherokee
Chinese

Exhibit 22.31.1-1 (Cont. 1) (11-20-2025)
Languages Provided by MAS Contractors

Languages Provided by Contractors
Croatian
Czech
Danish
Dari
Dutch
Edo
Estonian
Ewe
Farsi (Eastern)
Farsi (Western)
Fijian
Filipino
Finnish
Fioti
French
Fuzhou
Georgian
German
Greek
Guarani
Gujarati
Guyanese
Haitian Creole
Hakka Chin
Hausa
Hawaiian
Hebrew
Hindi
Hmong
Hungarian
Icelandic

Exhibit 22.31.1-1 (Cont. 2) (11-20-2025)
Languages Provided by MAS Contractors

Languages Provided by Contractors
Igbo
Ilocano
Irish
Italian
Japanese
Kazakh
Khmer
Kikongo
Kinkongo
Korean
Koroboro
Kriol
Kru Bassa
Kurdish
Kutchi
Lebanese
Lingala
Laotian
Maay Maay/Mai-Mai
Macedonian
Malay
Mandarin
Marshallese
Mixtec
Navajo
Nepali
Norwegian
Ojibwa
Oromo
Paiute
Pashto

Exhibit 22.31.1-1 (Cont. 3) (11-20-2025)
Languages Provided by MAS Contractors

Languages Provided by Contractors
Patois
Pidgin
Polish
Portuguese
Punjabi
Romanian
Russian
Samoan
Senni
Serbian
Serbian/Bosnian/Croatian
Shanghaiese
Simplified Chinese
Sindhi
Sinhalese
Slovak/Slovakian
Slovenian
Somali
Spanish
Suriname
Swahili
Swedish
Tagalog
Taiwanese
Tajik
Tamil
Tausug
Telugu
Thai
Tibetan
Togo

Exhibit 22.31.1-1 (Cont. 4) (11-20-2025)
Languages Provided by MAS Contractors

Languages Provided by Contractors	
Traditional Chinese	
Trinidad	
Turkish	
Twi	
Ukrainian	
Urdu	
Uzbek	
Vietnamese	
Yakan	
Yemeni	
Yoruba	
Zapotec	
Zulu	

