Form 9000

Department of the Treasury

Internal Revenue Service (99)

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Form 9000 (Rev. 11-2021) Catalog Number 73775K

Department of the Treasury **Internal Revenue Service** www.irs.gov

# Alternative Media Preference

# Go to [*www.irs.gov/Form9000* for the latest information*.*](http://www.irs.gov/Form9000%20for%20the%20latest%20information.)

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Visit the Accessibility

Page on IRS.gov

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Name of taxpayer electing to receive written communications in alternative media | | | | | | | | **Social security number** | |
| **Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return** | |  | | Current address (number and street). If you have a P.O. box, see instructions. | | | | Apt. number | |
| City or town, state or province, country, and ZIP code. If a foreign address, also complete the spaces below. | | | | | |
| Foreign country name | | Foreign province/state/county | | Foreign postal code | |
| **1** | I elect to receive written communications from the IRS in the following accessible format. Check only one. Forms with more than one box checked will not be processed. | | | | | | | |
|  | 🞏 00 Standard Print (Cancels prior election) | | | | | | | |
|  | 🞏 01 Large Print | | | | | | | |
|  | 🞏 02 Braille | | | | | | | |
|  | 🞏 03 Audio (MP3) | | | | | | | |
|  | 🞏 04 Plain Text File (TXT) | | | | | | | |
|  | 🞏 05 Braille Ready File (BRF) | | | | | | | |
|  | **Note**: You will also receive a standard print copy. | | | | | | | |
| **Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return** | | |  | | Your signature | | Date | | |

## Future Developments

For the latest developments related to Form 9000, such as legislation enacted after it was published, go to [*www.irs.gov/Form9000.*](http://www.irs.gov/Form9000)

# General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

To download an accessible PDF version of Form 9000, go to [*www.irs.gov/forms-pubs/accessible-irs-tax-products*.](http://www.irs.gov/forms-pubs/accessible-irs-tax-products) To order a large print or braille version of Form 9000, call 800-829-3676.

For additional information regarding IRS accessibility products and services, visit [*www.irs.gov/forms-pubs/information-about-*](http://www.irs.gov/forms-pubs/information-about-) *the-alternative-media-center*.

## Purpose of Form

Taxpayers with print disabilities can use Form 9000 to elect to receive written communications from the IRS in an accessible format. Once processed, the election will apply to written communications that would otherwise be sent in standard print format. This election may be changed by filing a new Form 9000 or calling 800-829-1040.

Making an election on this form will affect how the IRS provides you written communications. Written communications include formal letters and notices sent to individual taxpayers about their income tax account, as well as other notices and correspondence between taxpayers and the IRS. The IRS will send a standard print copy of written communications in the same envelope as the alternative media copy. Generally, any attachments enclosed with the written communication will also be provided in the alternative media.

## Who Can File

Form 9000 can be filed by taxpayers with print disabilities to indicate their preferred format for IRS written communications. You may also change your election or request other forms in an accessible format at any time when seeking services from the IRS. Call 800-829-3676 or visit [*www.irs.gov/forms-pubs/*](http://www.irs.gov/forms-pubs/) *information-about-the-alternative-media-center* for additional information and assistance.

## How To File

Attach Form 9000 to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS and send it to the address shown in the instructions for your return. If you e-file your tax return, you don’t need to file the paper version of this form. Go to [*www.irs.gov/efile*](http://www.irs.gov/efile)for more information.

If you have already filed your return or if you are not required to file a tax return, you may file Form 9000 by itself by mailing it to the following address.

Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002

# Specific Instructions

## Name

If you are including this form with your income tax return, enter the name exactly as it appears on your tax return. If you’re married and file a joint return, file a separate form for each spouse making an election.

## Social Security Number (SSN)

If you are including this form with your income tax return, the SSN entered on this form should match the SSN listed on your tax return. If you’re a nonresident or resident alien and you don’t have and aren’t eligible to get an SSN, you must apply for an individual taxpayer identification number (ITIN). To obtain an ITIN, you must complete Form W-7, Application for IRS Individual Taxpayer Identification Number. If you already have an ITIN, enter it wherever your SSN is requested on your return.

## Address

Complete this section only if you are filing Form 9000 by itself and not with your tax return. Enter your full address in the appropriate sections. If you have a foreign address, also complete the spaces below for the foreign country; foreign province, state, or county; and foreign postal code. Don’t abbreviate the country name. Follow the country’s practice for entering the postal code and the name of the province, county, or state.

**P.O. box.** Enter your box number only if your post office doesn’t deliver mail to your home.

**Current address different from address on tax return.** The IRS will not use this form to update your mailing address. If the address you’re providing is different from the address on your last income tax return, use Form 8822, Change of Address, to notify the IRS of your new address.

## Line 1

You can choose to receive written communications in one of the following formats.

* **Standard Print.** Information conveyed visually and produced on paper in the ordinary course of business. Select this option to reverse a previous election to receive an accessible format.
* **Large Print.** An enlarged font, generally with a typeface of 18 points or larger. For certain nonessential text, large print will consist of enlarged font with a typeface no smaller than 16 points.
* **Braille.** A system of touch reading and writing in which raised dots represent the letters of the alphabet. Documents are created in Grade 2 Interpoint Braille.
* **Audio File.** An MP3 file generated using text-to-speech technology and delivered on a USB flash drive.
* **Plain Text File.** Unformatted text saved to a TXT file delivered on a USB flash drive.
* **Braille Ready File.** A specialized digital text format used by a braille display or refreshable braille device and delivered on a USB flash drive.

Select only one of the listed options. If you have already requested to receive written communications in one of these formats but need the IRS to provide a particular document in a different format, call 800-829-1040.

*Special assistance is available for persons with disabilities. If you are unable to complete your tax return because of a disability, you may be able to obtain assistance from an IRS office, the Volunteer Income Tax Assistance program, or the Tax Counseling for the Elderly program sponsored by the IRS. For more information, go to* [*www.irs.gov/VITA.*](http://www.irs.gov/VITA) *You may also be eligible to use free tax- return-preparation-and-filing software through Free File. Go to* [*www.irs.gov/FreeFile*](http://www.irs.gov/FreeFile)

## Signature

Complete this section only if you are filing Form 9000 by itself and not with your tax return.

## Abatement of Penalties and Interest

If you believe you incurred penalties or interest because a notice was not sent in the alternative media you requested using Form 9000, you can request an abatement using Form 843, Claim for Refund and Request for Abatement. Qualifying taxpayers may be able to obtain assistance with their abatement request from the Taxpayer Advocate Service (TAS) or a Low Income Taxpayer Clinic (LITC). TAS is an ***independent*** organization within the IRS that helps taxpayers and protects taxpayer rights. TAS strives to ensure that every taxpayer is treated fairly and that you know and understand your rights under the Taxpayer Bill of Rights.

TAS can help you if your tax problem is causing a financial difficulty, you’ve tried and been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. The service is free. If you qualify for TAS assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. Visit [*www.taxpayeradvocate.irs.gov*](http://www.taxpayeradvocate.irs.gov/)or call 877-777-4778.

LITCs are independent from the IRS and TAS. LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee.

For more information or to find an LITC near you, go to [*www.taxpayeradvocate.irs.gov/litcmap*](http://www.taxpayeradvocate.irs.gov/litcmap)or Pub. 4134.

## Nondiscrimination Notice

The IRS does not tolerate discrimination by its employees against anyone because of age, color, disability, race, reprisal, national origin, English proficiency, religion, sex, sexual orientation, or status as a parent. This no-tolerance stance also applies to anyone who volunteers or works with taxpayers as part of any federally-assisted program or any federally- conducted program. If requested by a taxpayer, IRS employees and staff/volunteers at one of the assisted program sites will provide reasonable accommodation or language assistance.

## Processing Time

If you are filing Form 9000 with your tax return, it will generally be processed when the IRS processes the return. If you are filing this form separate from your tax return, it may take up to 6–8 weeks to process. If you make the election to receive written communications in an accessible format by calling the IRS at 800-829-1040, it will be processed within 2 weeks. You may contact the IRS at 800-829-1040 to obtain assistance regarding any written communications sent in standard print format before the request was processed, as well as the current status of your account as a result of any such written communications.

## Filing a Complaint

If you believe you have been discriminated against on the basis of disability, you can submit a written complaint to:

Operations Director, Civil Rights Division Internal Revenue Service, Room 2413 1111 Constitution Ave. NW Washington, DC 20224

If you prefer, you can email us at [*edi.civil.rights.division@irs.gov.*](mailto:edi.civil.rights.division@irs.gov)You can also find and complete a complaint form at [*www.irs.gov/*](http://www.irs.gov/) *about-irs/your-civil-rights-are-protected*.

**Privacy Act and Paperwork Reduction Act Notice.** Sections 6001, 6011, 6012(a), 6109, and their regulations, as well as section 504 of the Rehabilitation Act of 1973 and its regulations, form the basis for our legal right to ask for the information on this form. We will use the information to process your request to receive future communications in a specified format. The reason we need your name and social security number is to secure proper identification. We require this information to gain access to the tax information in our files and properly respond to your request. You aren’t required to request communication in an alternative format. If you do make such a request, you’re required to provide the information requested on this form.

Failure to provide this information may prevent processing of your request.

You aren’t required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

However, we may give this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.