GENERAL GUIDANCE

The Internal Revenue Service is committed to ensuring taxpayers can participate in, and receive the benefits of, our programs and services. This commitment also involves our IRS-assisted programs - Volunteer Income Tax Assistance (VITA), Tax Counseling for the Elderly (TCE), and Low Income Taxpayer Clinics (LITC).

We offer reasonable accommodations for taxpayers with disabilities related to vision, hearing, cognitive, mobility or other needs. If English is your second language, we also offer services in other languages, both in written and spoken form.

You may request disability or language assistance at any time when seeking services from the IRS or an IRS-assisted program. Our assistance is free of charge to taxpayers. We address requests based upon individual needs.

If you have any concerns or questions about reasonable accommodations or language assistance, please contact us:

Civil Rights Unit  
Internal Revenue Service, Room 2413  
1111 Constitution Avenue, NW  
Washington, DC 20224

edi.crd.ra@irs.gov or edi.civil.rights.division@irs.gov

202-317-6925 or TTY/TDD 202-289-4394
Frequently Asked Questions for Reasonable Accommodation

1. **What is a reasonable accommodation?**
   
   A reasonable accommodation is any change made to a policy, practice, procedure or service that provides a taxpayer with a disability equal access to IRS and IRS-assisted programs and services.

2. **What are some examples of reasonable accommodations?**
   
   There are many different accommodations and we will work to address your request based on your need. Examples of accommodations include:
   
   - sign language interpreter service
   - Braille/large print documents

3. **Who is eligible for a reasonable accommodation?**
   
   A person with a disability may be eligible for a reasonable accommodation if he or she has trouble with one or more major life activities such as:
   
   - breathing
   - walking
   - cognitive functions
   - talking
   - hearing
   - vision
   - mobility

4. **How do I request a reasonable accommodation?**
   
   If you need a reasonable accommodation, ask an IRS employee or, at an IRS-assisted site, ask a volunteer.

5. **When should I request a reasonable accommodation?**
   
   You may request a reasonable accommodation at any time during your visit with the IRS or an IRS-assisted program or facility. On occasion, you may need to be scheduled for a time when accommodations become available. You can also request reasonable accommodations in advance when you make your appointment by phone.
6. What is an IRS-assisted program or activity?

IRS provides financial assistance to agency partners, such as the VITA, TCE or LITC programs. Any programs or activities operated through these partnerships are considered IRS-assisted programs or activities.

7. Can IRS or IRS-assisted programs request medical documentation from me when I request a reasonable accommodation?

No. No one should ask you for any medical documentation when you request a reasonable accommodation. You should only be asked about what assistance you need.

8. Can someone request a reasonable accommodation on my behalf?

Yes, anyone can request a reasonable accommodation on behalf of a person with a disability in need of services from the IRS.

Visit www.irs.gov and select the Civil Rights tab at the bottom of the page for more frequently asked questions.

Frequently Asked Questions for Language Access

1. Who is considered a person with limited English proficiency (LEP)?

If English isn’t your primary language and you are limited in your ability to read, speak, write or understand English, you may be considered LEP.

2. What types of verbal language assistance are available to taxpayers with LEP?

Verbal language assistance includes the following:

- qualified bilingual staff members
- telephone interpretation services
- qualified bilingual community volunteers in partner programs
3. **How do I get verbal language assistance?**

To receive verbal language assistance in an IRS office, please advise the IRS employee that you need language assistance. We have trained bilingual staff and we use telephone interpreter services.

To receive verbal language assistance at an IRS-assisted facility, advise the volunteer you need language assistance. IRS-assisted programs use a variety of resources. Be advised, assistance may not be immediately available, but you should be contacted when language services become available. Our partners list their more commonly available language services on the VITA/TCE/LITC site locator webpages.

4. **Can I bring my own interpreter to meet with the IRS or an IRS-assisted partner?**

Generally, family members, children, friends and untrained volunteers aren’t used as interpreters because they are unfamiliar with certain terms required for accurate interpretation. If you bring your own interpreter, our IRS or IRS-assisted partners may provide a qualified interpreter in addition to yours, depending on the difficulty of the subject matter.

5. **What types of written translation assistance are available?**

The IRS and IRS-assisted partners ensure taxpayers with limited English proficiency have access to important documents. Currently, the IRS has over 100 documents translated into Spanish or other languages. Many documents include contact information for language assistance. The irs.gov website is available in five additional languages: Spanish, Chinese, Korean, Russian and Vietnamese.

6. **What is a vital document?**

Vital/important written documents include:

- consent and complaint forms
- intake and application forms
- written notices of rights
- denials, losses or decreases in benefits or services notices
- signs and notices advising persons with limited English proficiency about free language assistance services

Visit [www.irs.gov](http://www.irs.gov) and select the Civil Rights tab at the bottom of the page for these and more frequently asked questions.