



CIVIL RIGHTS ADVISORY

Accommodating taxpayers who use wheelchairs or other mobility devices

This is general civil rights guidance provided by the IRS Office of Equity, Diversity and Inclusion, Civil Rights Division. For additional information on accommodating taxpayers, refer to Civil Rights Advisory #14-6: Providing Reasonable Accommodations for Taxpayers.

In accordance with Section 504 of the Rehabilitation Act of 1973, recipients of federal financial assistance (Volunteer Income Tax Assistance, Tax Counseling for the Elderly and Low Income Tax Clinic sites) are required to provide reasonable accommodations for persons with disabilities. People who use wheelchairs and other mobility devices generally have varying disabilities and abilities. Some can use their arms and hands while others may be able to walk short distances without the use of a mobility device. Do not assume that each person who uses a wheelchair or assistive device has the same disability or limitations. That assumption could potentially lead to a claim of discrimination based on disability.

Interacting with individuals who use a wheelchair or other mobility devices:

The wheelchair or mobility device is what enables the person to get around and participate in society. It is liberating, not confining with this in mind,

- Ask the individual if he/she would like assistance before taking any action
- Say *wheelchair user*, rather than *confined to a wheelchair* or *wheelchair bound*.
- Do not push or touch the person's wheelchair or other mobility device without the person's consent; it is part of his or her personal space.
- Do not lean over the person to shake another person's hand or ask the person to hold items such as coats

Accommodations for individuals who use a wheelchair or other mobility devices may include:

- Accessibility outside buildings such as reserved parking, curb cuts, doors, walkways, signage at entrances
- Accessibility inside buildings such as signage, elevators, restrooms, unobstructed pathways and adequate space for wheelchairs and other mobility devices in service areas
- Sit at eye level when speaking with an individual in a wheelchair.
- If the service counter is too high for a person using a wheelchair to see over, arrange for the service counter to be adjusted or step around it to provide service.
- Provide an accessible writing surface if counter, desk or reception areas are too high.
- Be aware of the person's reach limits and place things within their grasp.



Additional things to consider:

- Ask him/her if there is any specific accommodation needed.
- When offering a seat to a person who has limited mobility, keep in mind that chairs with arms or with higher seats are generally easier for some people to use.
- Falls are a major problem for persons who have limited mobility. Set out adequate warning signs after mopping floors. Also, put out mats on rainy or snowy days to keep the floors as dry as possible.
- Ensure personnel such as security guards and receptionist, can advise persons of the most accessible route.

Additional information and resources are available on the [civil rights](#) page of IRS.gov.

Staff and site volunteers should refer to specific supplemental guidance and procedures established by their respective VITA/TCE/LITC sites.