



CIVIL RIGHTS ADVISORY

Reasonable accommodations for taxpayers who are Deaf or Hard of Hearing

**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.

Interacting with taxpayers who are Deaf or Hard of Hearing

- Tap the person on the shoulder or gently wave hand to get his/her attention.
- Look directly at the person, speak clearly and do not obscure your face.
- There is no need to shout. If the person has a hearing aid, shouting may distort the words. The hearing aid will calibrate sound to normal voice levels.
- Rephrase sentences when you believe the person does not understand what you have said.

Examples of Accommodations for people who are Deaf or Hard of Hearing

- **Sign language interpreter**
Often the most effective way to communicate with a person whose primary language is sign language is through a qualified interpreter. A qualified interpreter is one who is able to interpret effectively, accurately and impartially using any necessary specialized vocabulary. Due to the complex nature of discussions regarding tax returns and maintaining confidentiality, the use of family/friends as interpreters is discouraged. Remember to speak directly to the person who is deaf or has a hearing loss, not to the interpreter.
- **Teletypewriter (TTY) or telecommunication devices for the Deaf (TDD)**
Many people who are deaf, and some with hearing loss or speech disabilities, make and receive telephone calls with the assistance of technology, such as with a TTY/TDD. The individual places the call through the state relay service (see the [Telecommunications State Relay Services Directory](#) for more information). When using TTY/TDD, there may be a slight delay in receiving a response from the caller. Be patient, and do not disconnect the call prematurely.
- **Video relay service**
A telecommunication service that allows individuals who are deaf, hard of hearing and those with speech disabilities to communicate with phone users



- through video equipment, using a sign language interpreter.
- **Communications Access Real-Time Translation**
CART is the instant translation of the spoken word into English text using a stenotype machine, notebook computer and real-time software. The text appears on a computer monitor or other display. People who are late deafened, oral deaf, hard-of-hearing, or have cochlear implants primarily use this technology.
 - **Assistive listening devices**
People who suffered a hearing loss as an adult may not communicate with sign language. They can speak and may be candidates for assistive listening devices (e.g. amplifiers) to help them communicate.
 - **Emergency alerting devices**
These are devices that connect to an alarm or other equipment to let a person who is deaf or hard of hearing know that an emergency is taking place. Prominently display emergency exit information in all buildings and office spaces so staff/volunteers can assist taxpayers with disabilities to safety.

Providing sign language interpreters

The federally assisted site is responsible for providing qualified sign language interpreting services. Sites should plan for the need for sign language interpreting services when projecting budget expenses for site operations. The following are some options to ensure sign language interpreting services are available when needed:

- Hiring staff sign language interpreters or contracting sign language interpreters on an as-needed basis
- Partnering with other federally assisted sites in nearby site locations who have sign language interpreters
- Community organizations/volunteers
- Considering alternative methods, such as video remote interpreting services
- Leveraging the IRS partnership with the [National Disability Institute](#) and [National Association of the Deaf](#)

Sites can obtain additional information and resources on the [civil rights](#) webpage at [IRS.gov](#). Staff and site volunteers should refer to specific supplemental guidance and procedures established by their respective VITA/TCE/LITC sites.