



CIVIL RIGHTS ADVISORY

Reasonable accommodations for taxpayers who are blind or low vision

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 through 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.

Taxpayers who are blind or low vision can generally orient themselves and get around in public areas however, they may use a cane or service animal. Remember, visual disabilities are not always obvious.

Interacting with taxpayers who are blind or low vision

- Speak as you approach the person.
- Identify yourself and speak in a normal tone.
- Ask if the person needs any assistance.
- If the taxpayer has a cane, do not touch or move the cane. The cane is part of his or her personal space. If the cane is in the way, let them know and suggest moving it.
- If the person has a service animal, walk on the opposite side of the animal. As you are walking, describe the setting and give specific directions; be sure to mention any obstacles such as stairs and objects protruding from the wall or overhead.
- Allow the service animal to do its job. Do not pet it without permission.

Accommodations for taxpayers who are blind or low vision include

- Braille markings on all signs in and around buildings
- Keeping walkways and public access areas clear of obstruction
- Ensure personnel such as security guards and receptionist can advise people of the most accessible routes
- Many tax forms other and IRS publications are available in [accessible formats online](#). Provide a reader or offer to read written materials.



Other things to think about

- Individuals with low vision may need written materials in large print. Using a clear font with appropriate spacing is just as important as a proper font size.
- Create labels and signs with contrasting colors such as light letters on dark background or dark letters on light background. Avoid using all uppercase letters because these are more difficult for people with low vision to distinguish.
- Good lighting is important but it should not be too bright. In fact, very shiny walls or paper can produce a glare that affects vision.

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.