



CIVIL RIGHTS ADVISORY

TOPIC: Accommodating Taxpayers with Cognitive Disabilities (Guidance for VITA/TCE/LITC Programs)

Recipients of federal financial assistance (Volunteer Income Tax Assistance (VITA), Tax Counseling for the Elderly (TCE) and Low Income Tax Clinic (LITC) sites) are required to provide reasonable accommodations for persons with disabilities based on Section 504 of the Rehabilitation Act of 1973 as amended. Section 504 prohibits discrimination based on disability.

Cognitive disabilities can exist or occur for many different reasons. Keep in mind that similar disabilities may vary in degree and effect from person to person. Each need for accommodation should be handled on a case-by-case basis.

Accommodating Taxpayers with Cognitive Disabilities

- Speak in clear sentences, breaking down complex information into shorter, smaller parts. Use simple words.
- Use the individual's speech pattern as a cue to modify your own pace, vocabulary and complexity of dialogue, but do not talk down to or patronize the individual.
- Questions should be phrased in a neutral way to elicit accurate information. Responses can be verified by repeating the question in a different way.
- Be willing to repeat what you say, verbally or in writing.
- If an individual appears to have trouble reading written information, provide a verbal explanation and give the individual extra time for reading.
- Offer assistance completing forms or understanding written instructions and provide extra time for decision-making. Wait for the individual to accept the offer of assistance; do not "over-assist" or be patronizing.
- Be patient, flexible and supportive. Take time to understand the individual and make sure the individual understands you.
- If you are in a busy or noisy location, consider inviting the individual to an area that is quiet and free from distractions.

Additional Points to Consider:

- Relax.
- Be aware of your body language. Sometimes we say one thing but our physical demeanor and facial expressions may be conveying frustration, exasperation, or anger.
- Treat the individual with dignity, respect and courtesy.



Office of Equity, Diversity & Inclusion

- Listen to the individual to determine the appropriate method to accommodate him or her.
- Offer assistance but do not insist or be offended if your offer is not accepted.

For general guidance on accommodating taxpayers, refer to Civil Rights Division Advisory #14-06, Providing Reasonable Accommodations for Taxpayers.

This is general civil rights guidance provided by the IRS Civil Rights Division.

Staff/volunteers should refer to specific supplemental guidance and/or procedures established by the VITA/TCE/LITC site for further guidance.