



CIVIL RIGHTS ADVISORY

TOPIC: Accommodating Taxpayers with Speech Impairments (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.

Speech impairments 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 Speech Impairments

- Give the person your complete attention and concentrate on what the individual is saying.
- If you do not understand or are unsure of something the individual says, do not pretend or nod in understanding. Ask the individual to repeat what he or she said or paraphrase what you heard back to the individual for verification.
- Be patient and allow as much time as necessary for the conversation.
- In some cases, you may be able to ask questions that require only short answers or a nod of the head.
- Do not interrupt, speak for the individual or attempt to finish her or his sentences.
- Consider moving to a quiet area or private location, which may make listening easier.
- If you are having difficulty understanding the individual, you might ask him or her to write it down, but first ask the individual if this is acceptable. You can also suggest other ways of facilitating communication.

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.
- 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.



**Office of Equity,
Diversity & Inclusion**

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.