



## **CIVIL RIGHTS DIVISION**

### **REASONABLE ACCOMMODATIONS FOR TAXPAYERS WITH DISABILITIES**

#### **FREQUENTLY ASKED QUESTIONS**

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Section 504 of the Rehabilitation Act of 1973 (Section 504) requires federal agencies to provide individuals with disabilities with an equal opportunity to participate in, and have access to, program benefits and services funded or conducted by the federal government. The Internal Revenue Service ensures compliance with Section 504 in IRS facilities as well as IRS assisted programs, such as:

- Volunteer Income Tax Assistance sites
- Tax Counseling for the Elderly clinics
- Low Income Tax Clinic sites

The following answers to frequently asked Section 504 questions will help taxpayers understand the requirement to provide individuals with disabilities with reasonable accommodations in IRS conducted and IRS assisted programs.

#### **1. What is the IRS Reasonable Accommodation Policy for taxpayers?**

IRS Reasonable Accommodation Policy P-1-47 states that the IRS shall take necessary action to make sure that members of the public with disabilities have an equal opportunity to participate effectively in its programs, activities and services.

#### **2. What is a reasonable accommodation?**

A reasonable accommodation is any change made to a policy, practice, procedure, or service to allow a person with a disability equal access to federally conducted and assisted programs and activities.

#### **3. Who is eligible for a reasonable accommodation?**

An individual with a physical or mental impairment that substantially limits one or more major life activities is disabled under Section 504 and may request a reasonable accommodation.



#### **4. How do I request a reasonable accommodation?**

If you need a reasonable accommodation, inform an IRS employee or a volunteer at an IRS assisted program that you need a change, modification, exception, or adjustment to a rule, policy, practice, or service because of a disability. You do not need to mention Section 504 or use the phrase "reasonable accommodation" in order to initiate an accommodation request.

#### **5. When should I request a reasonable accommodation?**

You may request a reasonable accommodation at any time during your visit to an IRS facility or IRS assisted program or facility. You may also make an advance request for reasonable accommodation by telephone or by any other means of communication used by the IRS or the IRS assisted program.

#### **6. May someone request a reasonable accommodation on my behalf?**

Yes, anyone can request a reasonable accommodation on behalf of an individual with a disability who seeks to participate in an IRS conducted or IRS assisted program.

#### **7. What must an IRS conducted or IRS assisted program do upon receiving my request for a reasonable accommodation?**

The program must examine the request to determine:

- what type of accommodation you need
- whether the requested accommodation will allow you to participate in the activity or program
- whether providing you with the requested accommodation would fundamentally alter the nature of the program or impose undue financial and administrative burden on the program

If the program determines that providing you with your requested accommodation would fundamentally alter the nature of the program or impose undue financial and administrative burden, it may deny your request. However, if the program denies your request it should work with you to identify an alternative accommodation that allows you to participate effectively in the program, activity, or service.

#### **8. Are IRS conducted and IRS assisted programs required to provide me with my requested reasonable accommodation?**

Yes, as long as the requested accommodation would not result in a fundamental alteration of the nature of the program or create an undue financial and administrative burden. This determination is based on your needs and the resources available to the involved IRS conducted or IRS assisted program. If your requested accommodation is denied because providing it would fundamentally alter the nature of the program or result in an undue burden, the program should work with you to identify an alternative effective accommodation.



**9. Do requests for reasonable accommodation need to be in writing?**

No, you do not need to request a reasonable accommodation in writing; however, having it in writing can be helpful documentation.

**10. May IRS conducted and IRS assisted programs request medical documentation from me when I request a reasonable accommodation?**

No, a program should not request medical documentation from a taxpayer requesting a reasonable accommodation. When you request a reasonable accommodation, the scope of the questioning is limited to the identification of the barrier to your ability to participate in the IRS conducted or IRS assisted program, and in turn, the nature of an effective accommodation that would remove this barrier.

**11. What are some examples of reasonable accommodations?**

The recently created IRS Taxpayer Accommodation Guide identifies many possible reasonable accommodations, including:

- Building accessibility provisions;
- Sign language interpreter service; and
- Braille/large print documents.

The TAG is an internal resource available to IRS employees who may have questions about handling requests for reasonable accommodation.



**12. Who can I contact if I have questions about the reasonable accommodation process or if my request for a reasonable accommodation is denied?**

The IRS Civil Rights Division is responsible for ensuring that individuals with disabilities have an equal opportunity to participate effectively in IRS conducted and IRS assisted programs, activities, and services in accordance with Section 504.

If you have questions about the reasonable accommodation process, you can contact the IRS Civil Rights Division Section 504 staff at:

**TTY/TTD:** 202-289-4394

**Email:** [edi.crd.ra@irs.gov](mailto:edi.crd.ra@irs.gov)

If you believe that your request for a reasonable accommodation was denied in error, you can file a civil rights complaint by mail or email within **180 days** of the denial.

**Mail:** Director  
Civil Rights Division  
1111 Constitution Avenue, NW, Room 2413  
Washington, DC 20224

**Email:** [edi.civil.rights.division@irs.gov](mailto:edi.civil.rights.division@irs.gov)