



CIVIL RIGHTS

REASONABLE ACCOMMODATIONS

FOR TAXPAYERS WITH DISABILITIES

FREQUENTLY ASKED QUESTIONS

The Rehabilitation Act of 1973 (Section 504), requires federal agencies to provide individuals with disabilities 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 takes certain actions to ensure compliance with the law, including the monitoring of grant recipients, such as:

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

The following Section 504 answers to frequently asked questions will help agency employees and grant recipients understand the requirement to provide qualified individuals with disabilities reasonable accommodations in IRS-conducted and funded 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. The IRS or any entity assisted by the IRS must provide the requested accommodation to a person with a disability unless providing the accommodation would be a fundamental alteration or an undue financial and administrative burden.

3. Who is eligible for a reasonable accommodation?

An individual with a disability who has a physical or mental impairment that substantially limits one or more of that individual's major life activities, has a record of such an impairment or is regarded as having such an impairment may request a reasonable accommodation.

4. How may a person request a reasonable accommodation?

An individual should inform an IRS employee or volunteer that he/she needs a change, modification, exception or adjustment to a rule, policy, practice or service because of a disability. An individual does not need to mention the Rehabilitation Act or the Americans with Disabilities Act or use the phrase "reasonable accommodation" in order to be accommodated.

5. When should a person with a disability request a reasonable accommodation?

An individual with a disability may request a reasonable accommodation at any time during his or her visit to a federal agency and/or assisted program or facility. The request can also be made by telephone or by any other means of communication used by the IRS or the assisted entity.

6. May someone request a reasonable accommodation on behalf of a person with a disability?

Yes. Anyone can request a reasonable accommodation on behalf of an individual with a disability who is participating in a federally conducted or assisted program.

7. What must an IRS assisted program do upon receiving a request for a reasonable accommodation?

The program must examine the request to determine:

- whether the person who is requesting the accommodation has a disability
- what type of accommodation is needed
- whether the accommodation will allow the individual with a disability to participate in the federally assisted activity or program
- whether the accommodation would fundamentally alter the program or impose undue financial and administrative burden on the federally assisted program

When a program's representative denies a request for an accommodation because it is not reasonable, the representative should discuss with the person with a disability whether there is an alternative accommodation that would effectively address the needs of the individual with the disability without:

- a fundamental alteration of the program or
- imposing an undue financial and administrative burden

If an alternative accommodation would effectively meet the needs of the individual with a disability, and would not be a fundamental alteration of the program or impose an undue financial and administrative burden, then the accommodation must be provided.

8. Are federal agencies and assisted programs required to provide the reasonable accommodation that the individual wants?

Yes, if the requested accommodation would not be a fundamental alteration of the program or impose an undue financial and administrative burden. Organizations that receive federal funding or assistance by law must provide reasonable accommodations. The organization can determine what reasonable accommodation it will provide based on the needs of the individual and its available resources. A person with a disability who is denied a reasonable accommodation has the right to file a civil rights complaint with the agency.

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 federal agencies and assisted programs request documentation from an individual that requests a reasonable accommodation?

In rare circumstances, where a disability is not obvious, medical documentation may be requested to assist in determining whether an accommodation is required.

11. What are some examples of reasonable accommodations?

Some examples of reasonable accommodations include:

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

12. Who can I contact if my request for a reasonable accommodation is denied?

The IRS Civil Rights Division shall take necessary action to ensure that members of the public with disabilities have an equal opportunity to participate effectively in its programs, activities and services in accordance with the law.

If you believe that your request for a reasonable accommodation was denied in error, contact the IRS Civil Rights Division by mail or email within **180 days** of the denial.

MAIL

Operations Director
IRS, Office of EDI Operations, Civil Rights Division
1111 Constitution Avenue, NW, Room 2413
Washington, DC 20224

EMAIL

edi.civil.rights.division@irs.gov