

FACT SHEET

FS 2015: Reasonable Accommodations for Taxpayers Who Are Deaf or Hard of Hearing

Civil Rights Division Advisory # 14-17

September 2014



This document is provided, in consultation with the Civil Rights Division, as 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.

Interacting Effectively with People Who Are Deaf or Hard of Hearing

- Follow the person's cues to determine the most effective accommodation.
- Tap a person who is deaf on the shoulder or gently wave hand to get his/her attention.
- Look directly at the person, speak clearly and do not obscure your face while communicating.
- There is no need to shout. If the person has a hearing aid, it will be calibrated to normal voice levels; so shouting may distort the words.
- Rephrase sentences when you can tell the person does not understand.

Examples of Accommodations for People Who Are Deaf or Hard of Hearing

- **Sign Language Interpreter** – When exchange of information is complex, the most effective way to communication with a person whose primary language is sign language is through a qualified sign language interpreter. A qualified interpreter is one who is able to interpret effectively, accurately and impartially both receptively and expressively, using any necessary specialized vocabulary. Due to the complex nature of tax return discussions and maintaining confidentiality, the use of family/friends as interpreters is discouraged. Remember to speak directly to the person who is deaf or has a hearing loss, not to the interpreter.
- **Teletypewriter (TTY) or Telecommunication Devices for the Deaf (TDD)** – Many people who are deaf, and some with hearing loss or speech disabilities, make and receive telephone calls with the assistance of technology, such as a TTY/TDD. The individual places the call to a business or organization through the state relay service (see the [Telecommunications State Relay Services Directory](#) for more information). When using TTY/TDD, there may be a slight delay in receiving a response from the caller. Be patient, and do not disconnect the call prematurely.

- **Video Relay Service (VRS) and Video Remote Interpreting (VRI):** A telecommunication service that allows individuals who are deaf, hard of hearing and those with speech disabilities to communicate with voice telephone users through video equipment, using a sign language interpreter.
- **Communications Access Real-time Translation (CART):** CART is the instant translation of the spoken word into English text using a stenotype machine, notebook computer and real-time software. The text appears on a computer monitor or other display. This technology is primarily used by people who are late deafened, oral deaf, hard-of-hearing, or have cochlear implants.
- **Assistive Listening Devices:** Many people who incurred a hearing loss as an adult do not communicate with sign language. However, they can speak and may be candidates for assistive listening devices (e.g. amplifiers) to help with communications.
- **Emergency Alerting Devices:** Devices that connect to an alarm or other equipment that has blinking lights or other appropriate warning to let a person who is deaf or hard of hearing know that an emergency is taking place. Emergency exit information should also be prominently posted in all buildings and office spaces so staff can assist taxpayers with disabilities to safety.

Writing notes back and forth may be appropriate for casual interactions, but complex transactions and interactions, such as tax return preparation or discussions, require more formal means of communication, such as a qualified sign language interpreter.

Providing Sign Language Interpreters

The federally assisted site is responsible for providing qualified sign language interpreting services. Sites should plan for the need for sign language interpreting services when projecting budget expenses for site operations. The following are some options to ensure sign language interpreting services are available when needed:

- Hiring staff sign language interpreters or contracting sign language interpreters on an as-needed basis
- Partnering with other federally assisted sites in nearby site locations who have sign language interpreters
- Community organizations/volunteers
- Considering alternative methods, such as video remote interpreting services
- Leveraging the IRS Stakeholder Partnerships, Education and Communication partnership with the resources of the National Disability Institute and National Association of the Deaf (NAD)

This is general civil rights guidance provided by SPEC IRS on behalf of the IRS Civil Rights Division. For additional information, staff/volunteers should refer to specific supplemental guidance and/or procedures established by their respective VITA/TCE/LITC sites.