

FACT SHEET

FS 2015: Accommodating Taxpayers Who Use Wheelchairs or Other Mobility Devices

Civil Rights Division Advisory # 14-11

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.

People who use wheelchairs and other mobility devices generally have varying disabilities and abilities. Some can use their arms and hands, and some may be able to get out of the wheelchair and walk short distances. Don't assume that each person who uses a wheelchair or assistive device has the same disability or limitations. That assumption could potentially lead to a claim of discrimination based on disability.

Interacting effectively with individuals who use a wheelchair or other mobility device:

- Say "wheelchair user," rather than "confined to a wheelchair" or "wheelchair bound." The wheelchair is what enables the person to get around and participate in society; it is liberating, not confining
- Don't push or touch the person's wheelchair or other mobility device without the person's consent; it's part of their personal space
- Don't lean over the person to shake another person's hand or ask the person to hold items (e.g. coats)
- Ask the individual if assistance is needed before taking any action

Examples of accommodations for individuals who use a wheelchair or other mobility device:

- Accessibility outside buildings (e.g. reserved parking, curb cuts, doors, walkways, signage at entrances)
- Accessibility inside buildings (e.g. signage, elevators, restrooms, unobstructed pathways and adequate space for wheelchairs and other mobility devices in service areas)
- Sit at eye level when speaking with an individual in a wheelchair.
- If the service counter is too high for a person using a wheelchair to see over, step around it to provide service.
- Provide an accessible writing surface if counter, desk or reception areas are too high.
- Be aware of the person's reach limits and place things within their grasp.

Additional Points to Consider:

- Ask him/her if there is any specific accommodation needed.
- When offering a seat to a person who has limited mobility, keep in mind that chairs with arms or with higher seats are generally easier for some people to use.
- Falls are a major problem for persons who have limited mobility. Set out adequate warning signs after mopping floors. Also, put out mats on rainy or snowy days to keep the floors as dry as possible.
- Ensure personnel (e.g. security guards, receptionist, etc.) can advise persons of the most accessible route.

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 SPEC on behalf of the IRS Civil Rights Division. For additional information, site personnel should work closely with their IRS partner and refer to specific supplemental guidance and/or procedures established by their respective VITA/TCE/LITC sites.