

FACT SHEET

FS 2015: Reasonable Accommodations for Taxpayers Who Are Blind or Low Vision



Civil Rights Division Advisory # 14-09

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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 Are Blind or Low Vision

People who are blind or low vision generally know how to orient themselves and get around in public areas. They are usually able to travel unassisted, though they may use a cane or service animal. In some instances, a person may have a visual disability that is not obvious.

Interacting effectively with persons who are blind or low vision:

- Speak as you approach the person.
- Identify yourself and speak in a normal tone.
- Ask if the person needs any assistance.
- If the person has a cane, do not touch or move the cane. The cane is part of the individual's personal space. If the cane is in the way, advise the person and suggest a place near the person to place it.
- If the person has a service animal, walk on the opposite side of the animal. As you are walking, describe the setting and give specific directions, noting any obstacles, such as stairs, objects protruding from the wall or overhead, etc.
- Allow the service animal to do its job (do not pet the service animal without permission).

Examples of accommodations for people who are blind or low vision:

- Accessibility outside buildings (e.g. reserved parking, curb cuts, doors, walkways, signage at entrances)
- Accessibility inside buildings (e.g. signage, braille markings in and around elevators, restrooms, adequate space for wheelchairs and other mobility devices)
- Keep walkways and public access areas clear of obstruction

- Ensure personnel (e.g. security guards, receptionist, etc.) can advise persons of the most accessible route.
- [IRS Accessible Forms and Publications](#) – IRS.gov website contains a page that provides links to hundreds of tax forms and publications that can be downloaded or viewed online in text-only, Braille ready files, browser-friendly HTML, accessible PDF, and large print.
- Provide a reader or offer to read written materials.

Additional Points to Consider:

- Persons with low vision may need written materials in large print. Using a clear font with appropriate spacing is just as important as a proper font size.
- Labels and signs should be clearly lettered in contrasting colors. It is generally easiest for most people who are low vision to read bolded letters on black background. Avoid using all uppercase letters because it is more difficult for people with low vision to distinguish the end of a sentence.
- Good lighting is important for people who are low vision, but it shouldn't be too bright. In fact, very shiny walls or paper can produce a glare that disturbs people's eyes.

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.