

FACT SHEET

FS 2015: When to Refer a Taxpayer to the Civil Rights Division



Civil Rights Division Advisory # 14-02

September 2014

This document is provided, in consultation with the Civil Rights Division, as guidance for VITA/TCE/LITC programs.

Knowing when to refer a taxpayer's complaint to the Civil Rights Division (CRD) is important.

Taxpayers should be referred to CRD if the taxpayer believes that they were discriminated against at a Volunteer Income Tax Assistance (VITA)/Tax Counseling for the Elderly (TCE)/Low Income Tax Clinic (LITC) program site because of any of the following bases: race, color, national origin (including limited English proficiency (LEP)), disability, reprisal, sex, or age.

The following are examples of taxpayer comments that should trigger a referral to CRD:

"I've been discriminated against and want to file a complaint."

"I was denied service / I was refused service because of (race, ethnicity or other civil rights basis). Where do I go?"

"I have a disability and want to file a complaint because they wouldn't provide an accommodation."

The following are examples of taxpayer comments that may trigger a referral to CRD:

"My mom was told to come back another time because the site doesn't have sign language interpreters to help her."

"Your site wouldn't let me enter with my service animal."

"I don't speak English and they didn't offer me any language assistance at your site."

Sites may attempt to resolve complaint issues internally or according to their established procedures. However, a taxpayer should never be refused the right to file a complaint with the IRS Civil Rights Division if they wish to do so. General complaints related to customer service (not alleging discrimination) should be addressed through the current procedures established by the sites.

Possible buzz words for referral: "discrimination," "not fair or unfair," "not treated equally," "unjust treatment," "injustice against me," "violation of my civil rights," "violation of my constitutional rights," "race," "ethnicity," "national origin," "language," "disability," "age," "denied service," "denied assistance," "difference in treatment," "retaliation because I filed a discrimination complaint about your site."

If a taxpayer believes he/she has been discriminated against on any of the previously mentioned bases, refer him/her to the Civil Rights Poster, Publication 4053, which contains the CRD contact information or provide him/her with Publication 4454, Your Civil Rights Are Protected.

The contact information for CRD, as listed in the documents above, is:

Operations Director, Civil Rights Division
Internal Revenue Service
1111 Constitution Ave. NW, Room 2413
Washington, DC 20224

edi.civil.rights.division@irs.gov

The taxpayer can also find a link to the CRD on the IRS website at www.irs.gov.

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.