



PROVIDING LANGUAGE ACCESS TO LIMITED ENGLISH PROFICIENT (LEP) TAXPAYERS

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This fact sheet is provided, in consultation with the Civil Rights Division, as guidance for VITA/TCE programs

Recipients (Volunteer Income Tax Assistance (VITA), Tax Counseling for the Elderly (TCE) and Low Income Tax Clinic (LITC) programs) of federal financial assistance (including but not limited to grants, equipment, software, training, etc.) are required to take reasonable steps to ensure Limited English Proficient (LEP) taxpayers have meaningful access to their programs and activities. Individuals who do not speak English as their primary language and have limited ability to read, write, speak or understand English are entitled to language access assistance provided by the recipients.

Identifying Language Access Needs

1) How many LEP persons are in the service area?

The greater the number or proportion of LEP taxpayers from a particular language group in the servicing area, the greater the likelihood that language services will be needed. Sites should examine their prior experiences with LEP taxpayers and the demographics of the area they service to determine the language services that are needed.

2) How often do sites encounter LEP taxpayers?

Sites should assess the frequency with which they have contact with LEP taxpayers from different language groups seeking assistance. The more frequent the contact with particular language groups, the greater the need for accommodations in those languages. The steps that are reasonable for a site that serves an LEP taxpayer on a one-time basis will be different from those for LEP taxpayers served daily. But, even sites that serve taxpayers with limited English proficiency on an infrequent basis should use this analysis to determine what to do if an LEP taxpayer seeks services from the site.

3) What resources do we have?

A site's level of resources and the costs that would be imposed on it may have an impact on the nature of the steps it should take. Smaller sites with more limited budgets are not expected to provide the same level of language services as larger sites with larger budgets. Resource and cost issues, however, can be reduced by using some of the more cost-effective means such as recruiting bilingual volunteers, sharing resources with other sites, finding community resources, etc. Reasonable interpretation costs can be appropriately included in grant and award budget requests.

Providing Language Assistance Services

Once needs are determined based on the three questions above, the following are some options to provide language access for LEP taxpayers:

- "I Speak" language cards available from LEP.gov
- Hire/recruit staff interpreters/bilingual personnel
- Contract for interpreters on an as-needed basis
- Telephone interpreter lines
- Community volunteers

An interpreter must be competent and have knowledge in both languages of the relevant terms or concepts particular to the program or activity and the dialect and terminology used by the LEP individual. Sites should avoid using family members, children, friends and untrained volunteers as interpreters because it is difficult to ensure that they interpret accurately and lack ethical conflicts.

Develop a Language Access Plan

Recipients are encouraged to develop a Language Access Plan that outlines the procedures volunteers should take in assisting taxpayers with limited English proficiency. It will also help sites in assessing what their needs might be for obtaining language access services.

The plan should outline:

- Types of language services available
- How volunteers can obtain the language services
- How LEP calls and face-to-face contacts should be handled
- How LEP taxpayers are counted/tracked
- How volunteers will be trained
- How notice of language services will be provided to LEP taxpayers in marketing materials

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.