



PROVIDING REASONABLE ACCOMMODATIONS FOR TAXPAYERS

WHO ARE DEAF OR HARD OF HEARING

CIVIL RIGHTS DIVISION ADVISORY # 14-17

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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 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 and applies to all VITA/TCE/LITC programs or activities.

Many people who are deaf communicate with sign language and consider themselves to be members of a cultural and linguistic minority. They refer to themselves as Deaf with a capital “D” and may be offended by the term “hearing-impaired.” The term hearing impaired refers to people who have hearing loss but communicate in spoken language.

Interacting Effectively with People Who are Deaf or Hard of Hearing

- Follow the person’s cues to determine if he or she prefers sign language, gesturing, writing or speaking. If you have trouble understanding the speech of the person who is deaf or hard of hearing, let him or her know.
- 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 native signer is through a qualified sign language interpreter. 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/organization through the state relay service.

- **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 over the phone with hearing people in real-time, using a sign language interpreter.
- **Communications Access Real-time Translation (CART):** Communication Access Real-time Translation (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 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:** Writing notes back and forth may be an option.

[Telecommunications State Relay Services Directory](#) provides contact numbers and services available by state.

For additional information on accommodating taxpayers, refer to Civil Rights Division Advisory #14-06, Providing Reasonable Accommodations for Taxpayers.

This is general civil rights guidance provided by IRS SPEC 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.