



## CIVIL RIGHTS ADVISORY

### When to refer a taxpayer to the Civil Rights Division

Knowing when to refer a taxpayer's complaint to the Office of Equity, Diversity and Inclusion, Civil Rights Division is important. Refer taxpayers to CRD if the taxpayer believes he or she was discriminated against at a Volunteer Income Tax Assistance, Tax Counseling for the Elderly or Low Income Tax Clinic program site based on race, color, national origin (including limited English proficiency), disability, reprisal, sex (in education programs and activities) or age.

Taxpayer comments that **should** trigger a referral to the Civil Rights Division include:

- "I've been discriminated against and want to file a complaint."
- "I was denied service because of (race, sex or other civil rights basis). Where do I go?"
- "I have a disability and want to file a complaint because the site wouldn't provide an accommodation."

Taxpayer comments that **may** trigger a referral to the Civil Rights Division include:

- "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."
- "I'm 65 years old. The site volunteer suggested I come back with my adult son to help me understand my tax return preparation."

Sites may attempt to resolve complaint issues internally according to their established procedures; however, the taxpayer always has the right to file a complaint. General complaints related to customer service, not alleging discrimination, should be addressed through established procedures.

**Possible buzz words or phrases 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 or she has been discriminated against based on the above information, a complaint can be emailed to the Civil Rights Division at [edi.civil.rights.division@irs.gov](mailto:edi.civil.rights.division@irs.gov). If the taxpayer chooses to mail the complaint, provide the following address:



**Office of Equity,  
Diversity & Inclusion**

**Director, Civil Rights Division**

Office of Equity, Diversity and Inclusion

Internal Revenue Service

1111 Constitution Avenue, NW - Room 2413

Washington, D.C. 20224

The above information is also available in Publication 4053, *Your Civil Rights are Protected*, which is displayed at all federally assisted site locations. There is additional civil rights information on reasonable accommodations and language access on the IRS [Civil Rights](#) webpage.