



CIVIL RIGHTS ADVISORY

Accommodating taxpayers with cognitive disabilities

This is general civil rights guidance provided by the IRS Office of Equity, Diversity and Inclusion, Civil Rights Division. For additional information on accommodating taxpayers, refer to Civil Rights Advisory #14-6: Providing Reasonable Accommodations for Taxpayers.

Cognitive disabilities exist or occur for many different reasons. As with other disabilities, the severity of speech impairments can vary from person to person. Therefore, accommodations should be handled on a case-by-case basis.

Accommodating taxpayers with cognitive disabilities

- Speak in clear sentences; break down complex information into shorter, smaller parts. Use simple words.
- Use the individual's speech pattern as a cue to modify your own pace, vocabulary and complexity of dialogue but do not talk down to or patronize the taxpayer.
- Phrase questions in a neutral way to elicit accurate information.
- Verify responses by repeating the question in a different way
- Be willing to repeat what you say, verbally or in writing.
- If a taxpayer appears to have trouble reading written information, provide a verbal explanation and allow extra time for reading.
- Offer assistance completing forms or understanding written instructions and provide extra time for decision-making. Wait for he or she to accept the offer of assistance; do not insist on helping or be patronizing.
- Be patient, flexible and supportive. Take time to understand the individual and make sure the individual understands you.
- If you are in a busy or noisy location, consider inviting the individual to an area that is quiet and free from distractions.

Other things to think about

- Be aware of your body language. Sometimes we say one thing but our demeanor and facial expressions convey frustration, exasperation or anger.
- Treat the individual with dignity, respect and courtesy.
- Listen to the appropriate way to accommodate him or her.
- Offer assistance but do not insist or be offended if your offer is not accepted.

Additional information and resources are available on the [civil rights page of IRS.gov](#). Staff and site volunteers should refer to specific supplemental guidance and procedures established by their respective VITA/TCE/LITC sites.