



## Language Access for Taxpayers with Limited English Proficiency Frequently Asked Questions

The IRS recognizes that many taxpayers have limited English proficiency, which can be a barrier to understanding their tax rights and responsibilities. The IRS is committed to addressing these potential barriers and the Office of Equity, Diversity and Inclusion, Civil Rights Division enforces the civil rights laws.

IRS Policy Statement 22-3, *Commitment to assist non-English speaking taxpayers understand their tax obligations* states “The IRS is committed to providing top quality service to each taxpayer, including those who lack a full command of the English language. The needs of these taxpayers will be included in the agency strategic and tactical plans consistent with available resources. Our workforce will have the essential tools necessary to interact appropriately with our diverse taxpayer base.”

The following are frequently asked questions about how the IRS provides language access to those with limited English proficiency in IRS conducted and/or funded programs and activities.

### **1. What laws address language access for persons with LEP?**

Title VI of the Civil Rights Act of 1964 and federal regulations prohibit discrimination on the basis of national origin. [Executive Order 13166](#), *Improving Access to Services for Persons with Limited English Proficiency* requires federal agencies to provide individuals with limited English proficiency meaningful access to program benefits and services conducted or funded by the federal government. The executive order also requires that federal agencies work to ensure that recipients of federal financial assistance provide meaningful access to persons with LEP for the services they offer.

### **2. Who is a considered an individual with LEP?**

Individuals who do not speak English as their primary language and who have a limited ability to read, speak, write or understand English may be limited English proficient, or LEP.

### **3. Does my citizenship status matter?**

No. Any individual who meets the program requirements, regardless of citizenship status is eligible to receive language assistance.



#### **4. Who is an IRS-funded partner/recipient of federal financial assistance?**

A funded partner/recipient of federal financial assistance is an entity that receives grants, training, use of equipment, donations of surplus property or other financial assistance from the IRS. These entities generally assist taxpayers with tax preparation or tax controversies. IRS funded partners include:

- Volunteer Income Tax Assistance programs
- Tax Counseling for the Elderly programs
- Low Income Tax Clinic programs

#### **5. What steps are taken to ensure taxpayers with LEP have meaningful access to programs and activities?**

The Department of Justice has outlined steps agencies and funded partners should take to examine the services provided and evaluate how persons with LEP can meaningfully access services without burdening the fundamental mission of the agency. These steps include analyzing the following factors:

- number or proportion of persons with LEP eligible to be served or likely to encounter the program or funded partner
- frequency with which persons with LEP come in contact with the program
- nature and importance of the program, activity or service provided by the program
- costs and resources available to the agency or funded partners

The purpose of this guidance is to help find a balance that ensures taxpayers with LEP have meaningful access to critical services while not imposing an undue burden on the agency.

#### **6. What types of oral language assistance services are available to taxpayers with LEP?**

Oral language assistance can include the following:

- qualified bilingual staff members
- telephone interpretation services
- qualified bilingual community volunteers in partner programs



## **7. Can I bring my own interpreter to meet with the IRS or an IRS funded partner?**

Generally, family members, children, friends and untrained volunteers should not be used as interpreters. In many circumstances, friends or family members may not be familiar enough with certain terminology to provide accurate interpretation. If you wish to bring your own interpreter, IRS or IRS funded partners may still provide a qualified interpreter in addition to the interpreter you bring, depending on the complexity of the communication.

## **8. Will I have to pay for use of an interpreter provided by the IRS or IRS funded partner?**

No. The IRS and IRS funded partners provide interpreter service free of charge to taxpayers.

## **9. What types of written translation assistance services are available?**

The IRS and IRS funded partners translate certain vital documents into frequently encountered languages to ensure meaningful access to taxpayers with LEP. Currently, the IRS has over 100 documents translated into Spanish and/or other languages. Numerous non-translated documents also include contact information if language assistance is needed. The [irs.gov](http://irs.gov) website is also available in five languages in addition to English: Spanish, Chinese, Korean, Russian and Vietnamese.

## **10. What is a *vital* document?**

Vital written documents include, but are not limited to:

- consent and complaint forms
- intake and application forms with the potential for important consequences
- written notices of rights
- notices of denials, losses or decreases in benefits or services; and
- signs and notices advising persons with LEP about free language assistance services

## **11. Why do the IRS and its funded partners track the number of serviced taxpayers with LEP?**

Knowledge of the quantity and type of languages serviced helps the IRS and its funded partners allocate resources to programs, geographic areas and persons with LEP being served. For example, the IRS may attempt to hire qualified bilingual staff in areas where it services a high volume of taxpayers with LEP.



**12. Who can I contact if I believe that my request for language assistance has been wrongly denied?**

If you believe that you have been discriminated against on the basis of national origin (LEP), a written complaint should be sent to:

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

If you prefer, you can e-mail us at [edi.civil.rights.division@irs.gov](mailto:edi.civil.rights.division@irs.gov).

You can also find and complete a complaint form online at our website:

[IRS Civil Rights website](#)

**13. Where can I find more information?**

For more information about language assistance in federally conducted and federally funded programs for persons with LEP, please visit the following website:

[Department of Justice LEP website](#).