



*Steps Can Be Taken to Reduce the
Challenges Taxpayers With Vision
Impairments Face When Attempting to Meet
Their Tax Obligations*

March 23, 2007

Reference Number: 2007-40-057

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.




TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

March 23, 2007

MEMORANDUM FOR COMMISSIONER, WAGE AND INVESTMENT DIVISION

FROM: 
Michael R. Phillips
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Steps Can Be Taken to Reduce the Challenges
Taxpayers With Vision Impairments Face When Attempting to Meet
Their Tax Obligations (Audit # 200640036)

This report presents the results of our review to determine whether taxpayers with vision impairments are provided quality service. The audit was included in our 2007 Annual Audit Plan.

Impact on the Taxpayer

Taxpayers with vision impairments face unique challenges when attempting to meet their tax obligations. The Internal Revenue Service (IRS) can make improvements to its procedures, policies, and tax tools that will aid taxpayers with vision impairments. This would enhance the ability of taxpayers with vision impairments to access tax return preparation assistance, forms, publications, and notices.

Synopsis

The American Foundation for the Blind reports that there are between 7 million and 10 million people in the United States who are blind or vision impaired. The National Eye Institute¹ reports that, by 2020, the number of people who are blind or have low vision is projected to increase substantially. This includes the senior vision-impaired population that is expected to increase from 7.3 million in 2001 to 14.8 million by 2030.

¹ The National Eye Institute conducts and supports research that leads to sight-saving treatments and plays a key role in reducing visual impairment and blindness. The National Eye Institute is part of the National Institutes of Health, an agency of the United States Department of Health and Human Services.



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The IRS provides tax forms and publications in formats accessible to taxpayers with vision impairments to help them file their tax returns. The IRS offers tax forms and publications in large print, Braille, and talking forms.² The Braille and talking form documents are accessible to persons using special assistive technology, including screen reading software, refreshable Braille displays, and voice recognition software. During Fiscal Year 2006, the Alternative Media Center made more than 782 tax forms and 109 publications available in alternative media.

Although the IRS provides forms and publications in alternative media, it discourages taxpayers from filing tax returns in these formats. The IRS offers free tax return preparation assistance at its Taxpayer Assistance Centers and Volunteer Income Tax Assistance sites,³ but assistance is limited to simple tax returns for taxpayers with moderate to low income. The IRS also offers free online filing to taxpayers with incomes at or below \$52,000, but taxpayers who require screen readers or adaptive computer technology to view the Internet cannot participate.

Currently, most notices that taxpayers receive from the IRS are standardized, computer-generated notices using 12-point Arial font for document headings and 11-point Arial font for text language. These font sizes for notices may be too small for taxpayers with vision impairments to read. Taxpayers can call the IRS toll-free telephone number with questions about the notices and/or ask assistants to read the notices to them, but assistants do not have access to the actual notices sent to taxpayers.

There is currently no systemic process to routinely provide large-print notices for taxpayers who need or desire them. Nor is there a process or means to capture the number of taxpayers that need or desire alternative media so that the IRS can determine the population of taxpayers with vision impairments and study the need for more service options.

Finally, taxpayers with vision impairments could benefit from additional viewing options on the IRS public Internet site, IRS.gov. For example, although the IRS is in compliance with Section 508 of the Rehabilitation Act of 1973,⁴ the IRS does not provide its web site users the option of using their Internet browsers to increase the size of fonts or change the background colors for easier viewing.

Currently, information received from the IRS' national partners serves as the primary source of data on the needs of vision-impaired taxpayers. Recently the IRS initiated a program called TAXfacts+, which is a public-private collaborative study designed to improve the long-term economic well being of Americans with disabilities. The IRS; the National Disability Institute;

² Talking forms are tax forms accessible to web site users using a screen reader and speech recognition software.

³ Taxpayer Assistance Centers are IRS offices that offer walk-in assistance. The Volunteer Income Tax Assistance Program uses certified volunteers sponsored by various organizations who receive training to help prepare basic tax returns.

⁴ 29 U.S.C. Section 794(d), as amended by the Workforce Investment Act of 1998 (Pub. L. No. 105-220), August 7, 1998.



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and the Stakeholder Partnerships, Education, and Communication function's national partners who aid those with disabilities unveiled the program in October 2006.

The IRS is undergoing a 5-year study, called the Taxpayer Assistance Blueprint, to improve customer service. However, neither TAXfacts+ nor the Taxpayer Assistance Blueprint focuses on the needs of taxpayers with vision impairments. The senior population is expected to double by 2030, and vision loss from eye diseases will increase as Americans age. The IRS should consider the challenges the estimated 71 million seniors will have by 2030 when interacting with the IRS to meet their tax obligations. Improving the viewing options on IRS.gov will help improve customer service for the taxpayers with vision impairments and promote voluntary tax compliance.

Recommendations

The Commissioner, Wage and Investment Division, should consider the feasibility of eliminating the income restriction on free tax preparation at the Taxpayer Assistance Centers for taxpayers with disabilities and allow them to schedule appointments in advance for tax return preparation assistance; consider the feasibility of providing an interface that would make tax preparation software packages accessible to blind and other taxpayers with vision impairments through the Free File web site; partner with advocacy groups to conduct a study to determine the current and future needs and required services for taxpayers with vision impairments; once the information on the needs of taxpayers with vision impairments is gathered, use the results to develop a long-term strategy to assist taxpayers with vision impairments, including vision-impaired senior taxpayers; and consider providing additional viewing options on IRS.gov, such as scalable fonts, enlarged text size, or background colors, to make it more accessible to taxpayers with vision impairments.

Response

The IRS agreed with all of our recommendations. It will consider the feasibility of eliminating the income requirement for free tax return preparation for taxpayers with disabilities. The IRS revised its procedures to allow taxpayers with special needs, such as a disability, to make appointments via telephone to receive service in Taxpayer Assistance Centers. The IRS will study the feasibility of providing an interface that would make tax return preparation software packages accessible to blind and other taxpayers with vision impairments through the Free File website. A partnership with advocacy groups has been initiated to conduct a research project to determine the needs of taxpayers with vision impairments. The IRS will use the results of the research project to develop a long-term strategy to assist taxpayers with vision impairments, including senior taxpayers with vision impairments. The IRS has identified and requested additional funding for addressing IRS.gov limitations that currently prevent taxpayers from taking full advantage of web browser functionality to increase font size and use built-in



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accessibility features. Management's complete response to the draft report is included as Appendix VII.

Please contact me at (202) 622-6510 if you have questions or Michael E. McKenney, Assistant Inspector General for Audit (Wage and Investment Income Programs), at (202) 622-5916.



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Abbreviations

IRS

Internal Revenue Service

VITA

Volunteer Income Tax Assistance



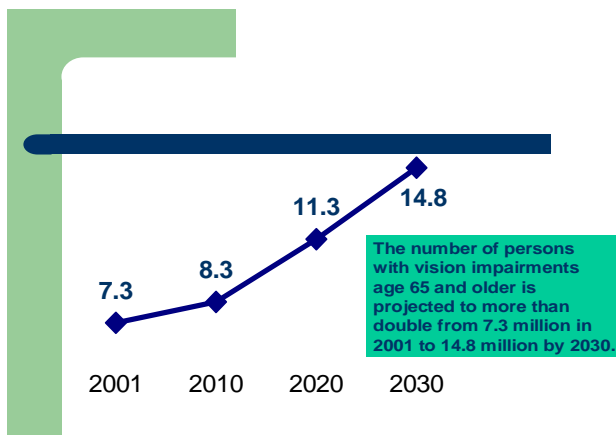
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Background

The American Foundation for the Blind reports there are between 7 million and 10 million people in the United States who are blind or have vision impairments.¹ The National Eye Institute² reports that, by 2020, the number of people who are blind or have low vision is projected to increase substantially. The Internal Revenue Service's (IRS) own research states the number of taxpayers with vision impairments at or over the age of 65 is projected to more than double from 7.3 million in 2001 to 14.8 million by 2030.

Furthermore, low vision and blindness increase significantly with age, particularly in seniors.

Figure 1: The Growth of the Senior Population With Vision Impairments



Source: IRS Project Number, 7-03-16-2-037N, *Visual Impairment and the Aging of the Population*; Robin Leonard, *Statistics on Vision Impairment – A Resource Manual*, The Arlene R. Gordon Research Institute of Lighthouse International, April 2002.

The United States Census Bureau reports there were 35 million American seniors in 2000, representing 12.4 percent of the total American population.

By 2030, the senior population is expected to double to 71 million (or almost 20 percent of the total American population). Figure 1 shows the projected growth of the senior population with vision impairments.

Vision impairments hinder taxpayers' abilities to read and deal with printed information, such as tax forms, publications, and notices. In 2006, the IRS estimated it would take individual taxpayers from 11 hours and 10 minutes to prepare the simplest

¹ A visual impairment, as defined by the Centers for Disease Control and Prevention, means a person's eyesight cannot be corrected to a "normal" level. Vision impairment may be caused by a loss of visual acuity, where the eye does not see objects as clearly as usual. It may also be caused by a loss of visual field, where the eye cannot see as wide an area as usual without movement of the eyes or turning of the head. Legal blindness, as defined by the American Foundation for the Blind, is a level of visual impairment that has been defined by law to determine eligibility for benefits. It refers to central visual acuity of 20/200 or less in the better eye, with the best possible correction, or a visual field of 20 degrees or fewer. We refer to all of these persons as vision impaired.

² The National Eye Institute conducts and supports research that leads to sight-saving treatments and plays a key role in reducing visual impairment and blindness. The National Eye Institute is part of the National Institutes of Health, an agency of the United States Department of Health and Human Services.



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2005 tax return to more than 30 hours to complete a more complex tax return with schedules. Among individuals age 21 to 64 who are vision impaired, 41.5 percent are employed. Among those unable to see words and letters, 29.9 percent are employed. Providing these taxpayers, as well as those who are not vision impaired, quality customer service is fundamental to achieving tax compliance. The complexity of the tax law makes it important for the IRS to ensure tax assistance is available to all taxpayers, as mistakes and misinformation can easily contribute to noncompliance.

The 1998 Amendment to Section 508 of the Rehabilitation Act of 1973³ states each Federal Government department or agency shall ensure:

. . . unless an undue burden would be imposed on the department or agency, that the electronic and information technology allows, regardless of the type of medium of the technology -- individuals with disabilities who are members of the public seeking information or services from a Federal [Government] department or agency to have access to and use of information and data that is comparable to the access to and use of the information and data by such members of the public who are not individuals with disabilities.

In March 2000, the IRS established the Alternative Media Center, which is a unit of the Media and Publications function in the Wage and Investment Division Customer Assistance, Relationships, and Education office. It provides multiple alternative media preparation and delivery services to IRS employees and external customers with disabilities. Its goal is to make alternative media (e.g., Braille, large-print forms and publications, and talking forms⁴) available through the same channels as printed products.

This review was performed at the Stakeholder Partnerships, Education, and Communication and Field Assistance offices in Atlanta, Georgia, and the Media and Publications function and the Electronic Tax Administration office in New Carrollton, Maryland, during the period August through December 2006. The audit was conducted in accordance with *Government Auditing Standards*. Testing of internal controls was limited to the policies and organization of the IRS' program to serve taxpayers with vision impairments. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

³ 29 U.S.C. Section (§) 794(d), as amended by the Workforce Investment Act of 1998 (Pub. L. No. 105-220), August 7, 1998.

⁴ Talking forms are tax forms accessible to web site users using a screen reader and speech recognition software.



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Results of Review

The Internal Revenue Service Provides Tax Forms and Publications in Formats Accessible to Taxpayers With Vision Impairments to Help Them File Their Tax Returns

Most taxpayers' only contact with the IRS is during the filing season.⁵ During these months, millions of taxpayers seek assistance filing their tax returns by calling the IRS on its toll-free telephone numbers or walking into local offices called Taxpayer Assistance Centers.⁶ The IRS also offers self-assistance options through its print publications and public Internet site, IRS.gov.

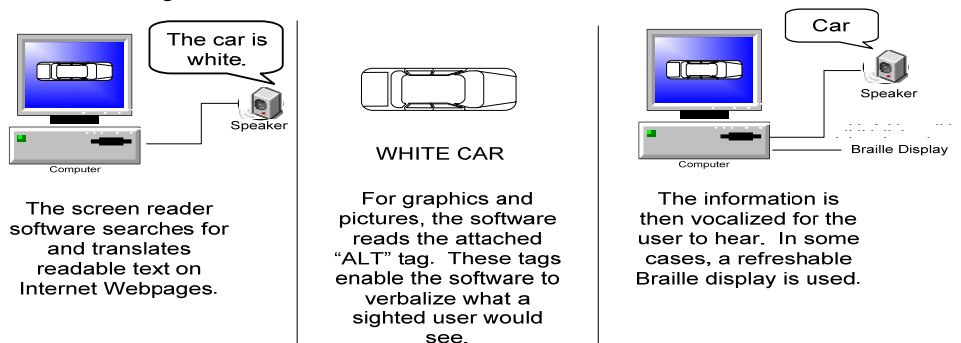
To further assist taxpayers with vision impairments with filing their tax returns, the IRS offers tax forms and publications in large print, Braille, and talking forms. During Fiscal Year 2006, the Alternative Media Center made more than 782 tax forms and 109 publications available in alternative media. The Braille and talking form documents are accessible to persons using special assistive technology, including screen reading software, refreshable Braille displays, and voice recognition software. Figure 2 shows how screen reader software converts text into a computerized voice.

Figure 2: Blind Web Site Users Guided by Voice

Blind Web Users Guided By Voice

Screen reader software converts text on Internet Webpages into a computerized voice for vision-impaired users. Screen reader software also enables vision-impaired users to navigate the Internet without the use of a mouse.

As a user navigates the Internet



Source: National Federation of the Blind and American Foundation for the Blind.

⁵ The filing season is the period from January through mid-April when most individual income tax returns are filed.

⁶ Taxpayer Assistance Centers are IRS offices that offer walk-in assistance.



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Taxpayers can order tax forms and publications in large print or Braille

Taxpayers can order forms and publications in alternative media by calling the IRS toll-free telephone numbers (1-800-829-1040 or 1-800-829-3676) or by visiting a Taxpayer Assistance Center. More than 5,000 documents were ordered using this service in Fiscal Year 2006. When a call for alternative media is received from a taxpayer or requested at a Taxpayer Assistance Center, an IRS employee routes the order to a contract vendor assistor who inputs the order into an internal order tracking system. The Alternative Media Center extracts the order and either fills the order itself or forwards the request to a contract vendor. When the order is completed, the Alternative Media Center sends the requested materials to the taxpayer.

IRS guidelines require telephone assistors to alert taxpayers who order alternative format documents that they should receive the documents within 7 workdays to 15 workdays. A test of six calls made to the toll-free telephone number 1-800-829-3676 to request alternative documents (three Braille and three large-print documents) resulted in all orders being filled accurately and timely.

In addition, the Alternative Media Center recently test marketed, in conjunction with the Library of Congress, a new technology called Digital Talking Books. These media are placed on compact discs and contain tax documents and a self-opening computer program. When placed in a computer with a compact disc reader, the tax document self-opens, enlarges the screen if needed, and reads the document to the viewer. These Digital Talking Books will not display forms and are not yet available to the general public.

Taxpayers can download tax forms and publications through IRS.gov in Braille and talking forms

The IRS also makes hundreds of its most popular tax forms and publications accessible on IRS.gov. The IRS guides taxpayers to its alternative media through the “Accessibility” link found on each of its webpages. After clicking on “Accessibility,” the user is sent to the IRS Internet Accessibility webpage that explains how to use the web site. The webpage also provides a link, “Accessible IRS Tax Products,” to direct the user to:

- Download Accessible Tax Forms (Braille and Text Formats).
- Download Accessible Tax Publications (Braille and Text Formats).
- Download Accessible Talking Tax Forms.

***During Fiscal Year 2006,
taxpayers downloaded
approximately 1.25 million
alternative media
documents through
IRS.gov.***

The instructions for downloading the alternative media documents are clear and easy to follow. Each Braille download contains two products – a file in text-only format and a file in Braille format. The text-only files can be used easily with screen enlargers, screen readers, refreshable



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Braille displays, and most other accessibility software. The Braille format files are formatted for printing through a Braille embosser. Sending these files to an embosser will produce a Braille version of the tax product. Although Braille files or hard copy Braille documents provide valuable tax information, they cannot be submitted to the IRS.

A talking form allows taxpayers with vision impairments to view the form using a screen reader equipped with special software. As the viewer manipulates the form, the Digital Talking Book reader displays and reads text documents out loud along with short descriptions coded into the fields on the document. Taxpayers can fill in the talking forms, save them to their computer hard drives, and print and file the forms with the IRS.

Taxpayers With Vision Impairments Have Limited Access to Internal Revenue Service Tax Return Preparation Assistance

Although the IRS provides forms and publications in alternative media, it discourages taxpayers from filing tax returns in these formats. The IRS states the large-print forms are to be used for “easier reading and to practice preparing tax returns.” It instructs taxpayers to use large-print tax returns as worksheets to figure their tax but not to file them. Therefore, taxpayers with vision impairments often must seek assistance from others when preparing and submitting their tax returns if they are unable to complete the tax forms.

IRS officials stated that processing large-print returns results in additional processing time and costs and could result in additional input errors. If the IRS receives tax returns in large print, it will process them. Nevertheless, it does not advertise in publications or on IRS.gov that it will accept and process these large-print tax returns.

The IRS offers free tax return preparation assistance at Taxpayer Assistance Centers and Volunteer Income Tax Assistance (VITA) sites⁷ but limits it to simple tax returns⁸ for taxpayers with moderate to low income

Taxpayer Assistance Centers and VITA sites provide free tax return preparation and electronic filing for simple tax returns. This service is available only to certain individual taxpayers, specifically low- to moderate-income (generally under \$39,000), senior, disabled, and limited-English-proficient taxpayers.

⁷ The VITA Program uses certified volunteers sponsored by various organizations who receive training to help prepare basic tax returns.

⁸ U.S. Individual Income Tax Return (Forms 1040 and 1040A), Income Tax Return for Single and Joint Filers With No Dependents (Form 1040EZ), and Amended U.S. Individual Income Tax Return (Form 1040X) (both current and prior years), including the following schedules: Schedule A—Itemized Deductions and Schedule B—Interest and Ordinary Dividends (Schedules A&B) (interest only), Net Profit From Business (Schedule C-EZ), Earned Income Credit (Schedule EIC), Credit for the Elderly or the Disabled (Schedule R), and Self-Employment Tax (Schedule SE).



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Current IRS procedures require taxpayers to visit Taxpayer Assistance Centers to be screened to ensure they qualify for free tax return preparation assistance. If they qualify and cannot be served on the date of their visits, the IRS is to schedule appointment times within 5 business days. Taxpayers must return a second time on their appointment dates. A similar process is used for taxpayers using VITA services.

Taxpayers must come to Taxpayer Assistance Centers or some VITA sites to schedule appointments to have tax returns prepared.

While this process may pose an inconvenience for some taxpayers, it poses a substantial burden for taxpayers with vision impairments. The IRS allows a taxpayer to call his or her local Taxpayer Assistance Center telephone number to schedule an appointment to discuss a tax account issue but not to schedule an appointment for tax return preparation

Field Assistance office officials responsible for the Taxpayer Assistance Center Program agreed the requirement of two trips to Taxpayer Assistance Centers for tax return preparation is a significant imposition on taxpayers with vision impairments and agreed that changing the restrictions could benefit them. Stakeholder Partnerships, Education, and Communication function officials responsible for the VITA Program stated this issue had not been previously considered for the VITA Program but could be evaluated based on its merit.

However, IRS officials stated that, to comply with the Americans With Disabilities Act of 1990,⁹ they would have to expand the criteria for assistance (e.g., income restrictions or appointment criteria) to all taxpayers with disabilities, not just those with vision impairments. Services for both the Taxpayer Assistance Centers and VITA Programs are resource driven, and any changes could affect services provided for the free tax return preparation assistance program. However, in Fiscal Year 2006, the IRS waived the income restriction for tax return preparation at the Taxpayer Assistance Centers for taxpayers affected by Hurricanes Katrina and Rita without significantly affecting overall service or requiring additional resources. Waiving the income restriction for tax return preparation at the Taxpayer Assistance Centers and VITA sites and allowing taxpayers with disabilities to call local offices to schedule appointments would help reduce burden and provide better customer service for these taxpayers.

The IRS offers free online filing to taxpayers with incomes at or below \$52,000, but taxpayers who require computer screen readers or adaptive computer technology to view the Internet cannot participate

The IRS partners with members of the tax software industry to provide free online tax return preparation and filing services through IRS.gov. This Program, called the Free File Program, is currently limited to taxpayers with adjusted gross incomes¹⁰ of \$52,000 or less. Although the

⁹ 42 U.S.C. §§ 12101-12213 (2000).

¹⁰ Adjusted gross income is income less certain deductions and/or expenses.



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IRS is in compliance with Section 508 of the Rehabilitation Act, it partners with private companies to provide the Free File Program and does not require these companies to also be compliant.

IRS officials explained the cost to increase accessibility to partners' web sites can range from thousands to millions of dollars. Compliance with Section 508 could place an unreasonable burden on smaller companies that participate in the Free File Program and could adversely affect the effectiveness of the Program. However, the American Foundation for the Blind has expressed concern that taxpayers who are blind cannot use the Free File Program services. Also, accessibility of private industry Internet web sites is coming under additional scrutiny. Currently, a nonprofit organization representing the blind is suing a major corporation, claiming that its web site is inaccessible to blind Internet users.¹¹ This case could set an important precedent for applying Federal Government accessibility law to the Internet.

Recommendations

The Commissioner, Wage and Investment Division, should:

Recommendation 1: Consider the feasibility of eliminating the income restriction on free tax preparation of simple tax returns at Taxpayer Assistance Centers for taxpayers with disabilities and allow them to schedule appointments in advance for tax return preparation assistance. These service options should be publicized to alert taxpayers that the services are available.

Management's Response: IRS management agreed with this recommendation. The IRS will consider the feasibility of eliminating the income requirement for free tax preparation for taxpayers with disabilities. In addition, the Field Assistance office revised its procedures to allow taxpayers with special needs, such as a disability, to make appointments by telephone rather than having to come into a Taxpayer Assistance Center to do so.

Recommendation 2: Consider the feasibility of providing an interface that would make tax preparation software packages accessible to blind and other taxpayers with vision impairments through the Free File web site.

Management's Response: IRS management agreed with this recommendation. The IRS will study the feasibility of providing an interface that would make tax preparation software packages accessible to blind and other taxpayers with vision impairments through the Free File web site. The IRS will work with the Free File Alliance to conduct the necessary analysis.

¹¹ USA TODAY online article, posted October 25, 2006, and updated October 26, 2006.



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Internal Revenue Service Notices Present Challenges for Taxpayers With Vision Impairments

Although the majority of taxpayers contact the IRS only when they file their tax returns, the IRS may contact taxpayers after they file their tax returns. The IRS sends taxpayers letters and notices for various reasons, including when it identifies a math error on a tax return, there is a balance due on a tax account, a tax return is being audited, or the information on a tax return does not match the information the IRS received from third parties such as financial institutions.¹² One notice, the Installment Agreement Reminder Notice (Notice CP 521), is sent monthly advising taxpayers of their current balances, monthly payment amounts, and payment due dates. See Appendix VI for an example of this Notice.

Currently, most IRS notices are standardized, computer-generated notices using 12-point Arial font for document headings and 11-point Arial font for text language. These font sizes for notices may be too small for taxpayers with vision impairments to read. When a taxpayer requests that the IRS provide a document in large print, the document is in 20-point Arial font.



The IRS advised us the industry standard for documents in large print is 18-point font or larger. Taxpayers may hesitate to share sensitive tax information with family or friends; therefore, they may not ask someone they know to read the notices for them.

Taxpayers can view standard notices on IRS.gov. If taxpayers know the notice number, they can look up its purpose, basic message, possible enclosures, and other useful details. Taxpayers can also call the IRS toll-free telephone number with questions about notices and/or ask assistors to read the notices to them. However, assistors do not have access to the actual notices sent to taxpayers.

Instead, assistors access taxpayers' accounts and identify which notices were issued. The assistors then read the wording from the standard notices. However, IRS notices can be difficult to understand, analyze, and comprehend, particularly with only one reading. Notices often establish requirements and deadlines that taxpayers with vision impairments cannot meet without viewing them in an accessible format.

Taxpayers can, after receiving a notice, request a copy of the notice in large print or Braille. The IRS does not advertise that taxpayers with vision impairments can call IRS toll-free telephone numbers and select the account option to request a notice in Braille or large print, although its internal guidelines provide instructions to assistors on what to do should a taxpayer call to have a

¹² All letters and notices will be referred to as notices.



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notice read. IRS guidelines encourage assistors to dissuade the request for alternative media and instead provide only a verbal explanation of the notice.

Requests for notices in alternative media are to be routed to the Alternative Media Center, which will complete the orders and mail the notices to the taxpayers within 7 workdays to 15 workdays. Officials in the Alternative Media Center stated they had not received many requests for notices in alternative formats.

This same procedure is used for notices the IRS mails regularly to taxpayers for months and years, such as the Installment Agreement Reminder Notice. There is currently no systemic process to routinely provide large-print notices for taxpayers who need or desire them.

Additional information on the population of taxpayers with visual impairments could help the IRS identify needed services

Although various government agencies and foundations maintain statistics on the number of vision-impaired Americans, including the number of vision-impaired persons who are employed, currently the IRS has no means to capture the number of taxpayers who have vision impairments and need or desire specific services. Being unable to identify the population of taxpayers with vision impairments makes it difficult for the IRS to determine the need and/or cost effectiveness of any additional services it might offer.

The IRS can determine the number of taxpayers who are blind and take the standard deduction. Taxpayers who do not itemize deductions can check a box on Form 1040 to receive an additional \$1,000 or more deduction if they are age 65 or older or blind. Figure 3 presents an excerpt from the 2006 Form 1040.

Figure 3: Excerpt From the 2006 Form 1040

Form 1040 (2006)		Page 2
Tax and Credits	38 Amount from line 37 (adjusted gross income)	38
	39a Check <input type="checkbox"/> You were born before January 2, 1942, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a <input type="checkbox"/>	
	if: <input type="checkbox"/> Spouse was born before January 2, 1942, <input type="checkbox"/> Blind.	
	b If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶ 39b <input type="checkbox"/>	
Standard Deduction for—	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40
• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34.	41 Subtract line 40 from line 38	41
• All others:	42 If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d	42
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43
	44 Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44
	45 Alternative minimum tax (see page 39). Attach Form 6251	45
	46 Add lines 44 and 45	46

Source: IRS.gov.

An analysis of 2005 income tax return information showed 325,862 taxpayers indicated on their Form 1040 tax returns that they were blind. Additionally, more than 22 million taxpayers



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indicated on their Forms 1040 that they were 65 or older. This includes approximately 8.2 million tax returns with refunds and more than 5.6 million tax returns with balances due.

The IRS can place indicators on taxpayer accounts for various reasons. For example, the main IRS computer system has an address indicator that identifies addresses in Puerto Rico. There were approximately 288,000 Processing Year 2006 tax returns that reflected addresses in Puerto Rico; this indicator automatically designated these taxpayers to receive all documents in Spanish, including notices.

However, not all taxpayers with vision impairments may need or desire all tax products in alternative media. Banks place an indicator on customers' accounts that identifies their preferences to receive bank documents in an alternative format. However, they offer this service only after a customer requests it.

***Banks provide customers
checks and monthly
statements in large print.***

Providing alternative media tax products is resource intensive. However, the IRS should consider the challenges the estimated 71 million seniors will have by 2030 when interacting with the IRS to meet their tax obligations. To build a business case to provide more services for taxpayers with vision impairments, the IRS must first be able to identify the population and the need. The IRS recognizes it will be affected by the growing vision-impaired population. Its own research states, "as the prevalence of chronic eye diseases among the elderly increases the IRS' ability to service the affected elderly population with appropriate tax products will be significantly challenged." The IRS will need to increase its focus on how to communicate with older adults whose ability to function independently is affected by their vision impairments.

The lack of accurate and complete management information hinders the IRS' ability to provide effective management oversight. Operational information is essential to run and control any business or agency and to ensure it is achieving its objectives. At present, information received from the IRS' national partners serves as the primary source of data on the needs of taxpayers with vision impairments. Recently the IRS initiated a program called TAXfacts+, which is a public-private collaborative study designed to improve the long-term economic well-being of Americans with disabilities. The IRS; the National Disability Institute; and the Stakeholder Partnerships, Education, and Communication function's national partners who aid those with disabilities unveiled the program in October 2006. In addition, the IRS is undergoing a 5-year study, called the Taxpayer Assistance Blueprint, to improve customer service. However, neither of these endeavors focuses specifically on the needs of taxpayers with vision impairments.



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Recommendations

The Commissioner, Wage and Investment Division, should:

Recommendation 3: Partner with advocacy groups, such as the American Foundation for the Blind, American Council of the Blind, and National Federation of the Blind, to conduct a research project or study to determine the current and future needs and required services for taxpayers with vision impairments.

Management's Response: IRS management agreed with this recommendation and has initiated efforts to partner with advocacy groups in conducting a research project to determine the needs of taxpayers with vision impairments.

Recommendation 4: Using the results of the completed research project or study, develop a long-term strategy to assist taxpayers with vision impairments, including senior taxpayers with vision impairments.

Management's Response: IRS management agreed with this recommendation. Once the results of the research project have been received and analyzed, the Media and Publications function will lead the effort to develop a long-term strategy to meet the needs of taxpayers with vision impairments, including senior taxpayers with vision impairments.

Taxpayers With Vision Impairments Could Benefit From Additional Viewing Options on IRS.gov

The Internet allows those who are blind to carry out on their own many tasks that would otherwise present difficulties or require the help of a sighted person. Instead of having to visit an IRS office to obtain forms or get help with a tax question, they can download the forms or research tax law questions on IRS.gov, which complies with Section 508 of the Rehabilitation Act. It consists of more than 39,000 individual webpages accessible to vision-impaired taxpayers who use a screen reader or other devices to view the site. The IRS stated it is just beginning to put accessibility features in place on IRS.gov and will be adding more features during the next several months.

IRS.gov is one of the most heavily visited sites on the Internet, with approximately 194 million visits and more than 1.3 billion page views in Fiscal Year 2006. However:

- Although the IRS provides accessibility to IRS.gov for taxpayers with screen readers, it does not provide many viewing options to taxpayers with limited vision (those who do not require special equipment to view the Internet). The IRS does not provide taxpayers



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the option of using their Internet browsers to increase the size of fonts nor does it provide scalable fonts¹³ for easier viewing on its web site.

- The Social Security Administration provides its Internet users the temporary use of an Internet browsing software program for free. The program allows viewers to adjust the text size of the webpage content while maintaining the formatting. This is a big advantage over simply magnifying a screen using browser settings. See Appendix IV for accessibility options available on the Social Security Administration web site.
- The IRS does not provide instructions on how to best view IRS.gov if the viewer has limited vision. The National Eye Institute's *Help Viewing This Site* webpage explains its web site is designed so it can be viewed using the text style, color, and size preferred by its users. Users may need to adjust their browser settings to take advantage of these options, and the webpage provides instructions on how to adjust or update the browsers for easier viewing. See Appendix V for accessibility options available on the National Eye Institute web site.



We believe scalable fonts, the ability to change the background colors for easier viewing, and other viewing options make it easier for people with limited vision to more easily read and navigate the Internet. IRS officials acknowledge that the current design of IRS.gov does not allow users to increase font sizes via their browsers. They have considered providing more viewing options on IRS.gov, but each creates challenges.

- The IRS has considered providing the same software program the Social Security Administration offers its Internet users, but the program was not made available because service would be provided to one set of disabled taxpayers but not to others. In addition, the program used by the Social Security Administration works with a limited set of browsers and operating systems, which creates a problem for the IRS because of the vast number of browsers it supports.
- Every browser and operating system combination handles differently the way the user changes text size. IRS officials explained that to allow changes in viewing options would

¹³ Scalable fonts are those whose size can be changed on the web site.

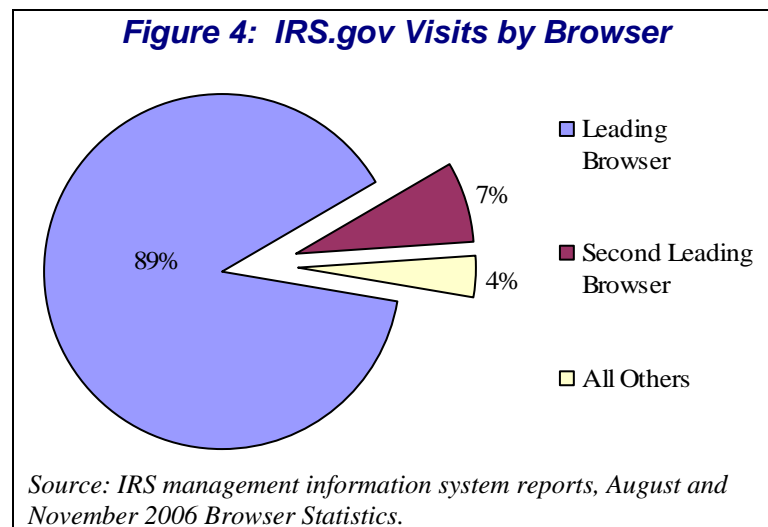


Steps Can Be Taken to Reduce the Challenges Taxpayers With Vision Impairments Face When Attempting to Meet Their Tax Obligations

necessitate a site redesign, which could have significant cost and schedule implications that would have to be considered.

Officials also stated it is not possible to provide simple instructions to guide users through the process of increasing the text size on their computer screens. Because the IRS supports various browsers, the IRS would have to provide the specific steps for each supported browser version, as well as any variations that occur due to the combination of each browser with the users' operating systems. IRS officials stated it would not only be an "administrative nightmare" to maintain instructions for all the possible combinations, it could also be burdensome to the end user to determine which set of instructions to use. If a user could not identify the particular set of instructions to use, he or she would most likely either give up in frustration or call the IRS.gov Help Desk. The IRS does not find either situation desirable.

Notwithstanding these concerns, it may be feasible to take actions that would benefit most of the users because 89 percent of visits to IRS.gov are accomplished using 1 browser and 7 percent using another browser; all other browsers account for only 4 percent of the accesses. The majority of the other browsers used to view IRS.gov make up less than 1 percent of the visits. See Figure 4 for a breakdown of IRS.gov visits by browser.



Improving the viewing options on IRS.gov will help improve customer service for the taxpayers with vision impairments and promote voluntary tax compliance. The IRS is moving taxpayers toward receiving self-assistance, and IRS.gov is central to this plan. For example, the Taxpayer Assistance Blueprint report¹⁴ lists the following potential customer service improvement opportunities that affect IRS.gov:

- Simplify and improve the usability of IRS.gov—make notices available online; allow taxpayers and partners to check the status of IRS accounts and resolve basic account issues (make payments, print transcripts) online.

¹⁴ The 2006 Taxpayer Assistance Blueprint, Phase 1, April 24, 2006.



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- Automate the tax law decision logic into an interactive, web-based decision support tool on IRS.gov that is accessible to all partners, taxpayers, and IRS employees.
- Continue to improve search capabilities on IRS.gov that probe taxpayers to target their informational needs.

Recommendation

Recommendation 5: The Commissioner, Wage and Investment Division, should consider providing additional viewing options on IRS.gov, such as scalable fonts, enlarged text size, or background colors, to make it more accessible to taxpayers with vision impairments. This includes ensuring taxpayers are made aware of the options and explaining how to use them, at least for the browsers that are predominantly used to access IRS.gov.

Management's Response: IRS management agreed with this recommendation. The Electronic Tax Administration office has identified and requested additional funding for addressing IRS.gov style sheet limitations that are currently preventing customers from taking full advantage of web browser functionality to increase font size and use built-in accessibility features.



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Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this review was to determine whether taxpayers with vision impairments are provided quality service. Testing of internal controls was limited to the policies and organization of the IRS' program to serve taxpayers with vision impairments. We did not identify any internal control deficiencies.

To accomplish our objective, we:

- I. Reviewed available computer-processed tax data to identify the vision-impaired population and the number of potential vision-impaired taxpayers who were age 65 or older. We determined the 2005 tax return information to be reliable by verifying taxpayer accounts to ensure taxpayers indicated they were blind and/or were 65 or older. For taxpayers 65 or older, we also validated whether the tax return indicated taxable income, a refund, or a balance due.
- II. Discussed customer service policies and organizational controls for taxpayers with vision impairments with appropriate IRS officials and determined whether policies were appropriate and complied with Section 508 of the Rehabilitation Act of 1973.¹
- III. Contacted Federal Government agencies and private corporations to determine whether they provide any special services to taxpayers with vision impairments, to identify potential best practices.
- IV. Evaluated IRS customer service options available for taxpayers with vision impairments by viewing IRS.gov and forms and publications. We also made six calls to the IRS toll-free telephone number (1-800-829-3676) to request alternative documents (three Braille and three large-print documents) and determine the timeliness of the actions.
- V. Determined whether the IRS has considered providing any additional options to assist taxpayers with vision impairments.
- VI. Determined whether the number of taxpayers with vision impairments warrants additional services to ensure the quality of service provided is sufficient to produce and promote voluntary tax compliance.

¹ 29 U.S.C. § 794(d), as amended by the Workforce Investment Act of 1998 (Pub. L. No. 105-220), August 7, 1998.



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Appendix II

Major Contributors to This Report

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Appendix III

Report Distribution List

Commissioner C
Office of the Commissioner – Attn: Chief of Staff C
Deputy Commissioner for Services and Enforcement SE
Deputy Commissioner, Wage and Investment Division SE:W
Director, Customer Account Services, Wage and Investment Division SE:W:CAS
Director, Customer Assistance, Relationships, and Education, Wage and Investment Division
SE:W:CAR
Director, Electronic Tax Administration, Wage and Investment Division SE:W:ETA
Director, Strategy and Finance, Wage and Investment Division SE:W:S
Senior Operations Advisor, Wage and Investment Division SE:W:S
Chief, Performance Improvement, Wage and Investment Division SE:W:S:PI
Director, Field Assistance, Wage and Investment Division SE:W:CAR:FA
Director, Media and Publications, Wage and Investment Division SE:W:CAR:MP
Director Stakeholder Partnerships, Education, and Communication, Wage and Investment
Division SE:W:CAR:SPEC
Director, Submission Processing, Wage and Investment Division SE:W:CAS:SP
Chief Counsel CC
National Taxpayer Advocate TA
Director, Office of Legislative Affairs CL:LA
Director, Office of Program Evaluation and Risk Analysis RAS:O
Office of Internal Control OS:CFO:CPIC:IC



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Appendix IV

*Accessibility Options Available on the Social
Security Administration Internet Web Site*

The screenshot shows the Social Security Administration website with a red header bar containing the text "Bigger Text" and three stars. Below the header is a navigation bar with "Home", "Questions?", and "Contact Us" links, and a search box. The main content area is titled "Two Ways to Change Text Size" and contains a table with four rows of instructions. To the right of the table is a "Sample Text Sizes" section showing "In 10 point type - Aa" and "In 72 point type -- Aa". Below this is a "Disclaimer" section. At the bottom of the page, there is a "FIRSTGov" logo, a footer with "Privacy Policy | Website Policies & Other Important Information | Site Map", and a "Need Larger Text?" link.

Two Ways to Change Text Size	
Use your mouse	Hold down the Ctrl key on your key board and turn the small wheel in the middle of your mouse. The print size will change - it will either get larger or smaller - depending on which way you turn the wheel
Use Your Browser Settings	If you look under View on your browser's main menu at the top of your screen, you'll find an option with one of these names: <ul style="list-style-type: none">• Text Size• Text Zoom• Text Magnification, or• Font Size. Using that option, you can choose how much larger (or smaller) the text will be.
Use the Web Eyes Plug-in	If you have Internet Explorer version 5.5 or higher, you can enlarge (or reduce) text using the Web Eyes plug-in, free on this website. If you download the free Web Eyes plug-in, you'll have unlimited use of it while visiting our site. When you leave our site, text enlargement will continue for five minutes and then revert to the settings on your browser. Read the instructions for using Web Eyes

Sample Text Sizes
In 10 point type - Aa
In 72 point type -- Aa

Use WEB EYES to increase text size from 10 to 144 points in two point increments!

Disclaimer
This program is provided, under license, as a courtesy only.

The Social Security Administration assumes no responsibility for its compatibility on your computer system nor will the Social Security Administration provide support for this software.

Footer: FIRSTGov | Privacy Policy | Website Policies & Other Important Information | Site Map | Last reviewed or modified Tuesday Sep 12, 2006 | [Need Larger Text?](#)


Source: Social Security Administration web site, SSA.gov.



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Appendix V

National Eye Institute Internet Web Site




U.S. National Institutes of Health *Research Today...Vision Tomorrow*

Text size: [S](#) [M](#) [L](#)

▶ Health ▶ Funding ▶ News ▶ Laboratories ▶ Education ▶ Jobs ▶ About NEI ▶ Resources ▶ Help Viewing Site

[Home](#) ▶ [Help Viewing This Site](#)

Help Viewing This Site



The National Eye Institute (NEI) Website is designed so that you can view it using the text style, color and size that you prefer. You may also use the background color that works best for you. To take advantage of these options, you may need to adjust the settings on your browser (software that you use to view websites, e.g. Internet Explorer, Netscape Navigator.)

On this page:

- ▶ [Changing Text Size](#)
- ▶ [Making Other Browser Adjustments](#)
- ▶ [Updating Your Browser](#)
- ▶ [Other Resources](#)
- ▶ [Obtaining Information in Alternate Formats](#)

Changing Text Size

Please use the Small, Medium, Large links at the top of the page.

Making Other Browser Adjustments

You can specify the text style and color as well as the background color you prefer when using Internet Explorer and Netscape Navigator. To learn more about how you can make other adjustments, check the **Help** index of your web browser. (In Internet Explorer, see under the term **Accessibility**. In Netscape, see under the term **preferences, Navigator**.)

Updating your Browser

Certain web pages are best viewed by using recent versions of Internet browsers. If you are using an older browser version, you may have trouble viewing certain webpages.

Certain web pages are best viewed by using recent versions of Internet browsers. If you are using an older browser version, you may have trouble viewing certain webpages. Download a new version for free:

- ▶ **Internet Explorer**
<http://www.microsoft.com/windows/ie/downloads/default.msp>
- ▶ **Netscape Communicator**
<http://browser.netscape.com/>
- ▶ **Firefox**
<http://www.mozilla.org/products/firefox/>

Other Resources

Alternative Web Browsing
<http://www.w3.org/WAI/References/Browsing>
Web Accessibility Initiative
Discusses whole range of approaches used for browsing by people with visual impairments or reading difficulties.

Guidelines for Web Users with Low Vision
http://www.afb.org/info_document_view.asp?DocumentID=1452
American Foundation for the Blind
Offers detailed instruction for making adjustments to Internet Explorer and Netscape Navigator.

Understanding Adobe Acrobat Reader
http://www.cyberseniors.org/artman/publish/cat_index_16.shtml
CyberSeniors.org
Provides an illustrated guide to downloading the Adobe Acrobat Reader and using PDF files.

Understanding Web Browsers: Font Sizes
http://www.cyberseniors.org/artman/publish/cat_index_17.shtml
CyberSeniors.org
Provides an illustrated guide to making adjustments to Internet Explorer, Netscape Navigator, and AOL for both PC and Mac users.

Obtaining Information in Alternate Formats

The NEI is making every effort to ensure that the information available on our website is accessible to all. If you use special adaptive equipment to access the Web and encounter problems when using our site, please let us know. Write to: 2020@nei.nih.gov and we will provide the information to you in an alternate format. Please be as specific as possible when describing the information you need. If you prefer, you may call the NEI's Information Office at (301) 496-5248 for assistance.

This page was last modified in October 2005

Source: National Eye Institute web site, Nei.Nih.gov.



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Appendix VI

Installment Agreement Reminder Notice

IRS Department of the Treasury Internal Revenue Service ATLANTA, GA 39901-0030		000004 199612 WI Notice Number: CP 521 Notice Date: 02-11-2004 SSN/EIN:								
 221113674101										
Monthly Statement This is a reminder that your next payment is \$100.00 is due on 02-22-2004 .										
Form:	1040		Liabilities not shown:							
Tax Period:	12-31-1996		\$0.00							
Current Balance:	\$19,140.75									
Includes:										
Penalty:	\$1,881.25		\$0.00							
Interest:	\$5,840.43		\$0.00							
Last Payment:										
<p>Note: Penalty and Interest totals are cumulative, and are calculated to the Due Date shown above. For information on your penalty and interest computations, you may call 1-800-829-0922 .</p> <p>All installment agreement payments will be applied to the oldest tax owed, then penalties, then interest. If you have any new or additional taxes that become due during the term of this agreement, you must pay them in full and on time. If necessary adjust your withholding or estimated tax payments to cover your tax this year. New or additional taxes that become due and are not paid will default or terminate this agreement. If this agreement defaults or is terminated for any reason, an additional user fee will be charged.</p>										
<p>Questions? Call us at 1-800-829-0922 Please mail this part with your payment, payable to United States Treasury.</p>		Notice Number: CP 521 Notice Date: 02-11-2004								
<p>write on your check:</p> <table border="1"> <tr> <td>1040</td> <td>12-31-1996</td> <td></td> </tr> </table>		1040	12-31-1996		<table border="1"> <tr> <td>Amount Due:</td> <td>\$100.00</td> </tr> <tr> <td>Due On:</td> <td>02-22-2004</td> </tr> </table>		Amount Due:	\$100.00	Due On:	02-22-2004
1040	12-31-1996									
Amount Due:	\$100.00									
Due On:	02-22-2004									
Internal Revenue Service P.O. BOX 105572 ATLANTA, GA 30348-5572 										
DC 30 0 199612 670 00000010000										

Source: IRS Installment Agreement Reminder Notice (Notice CP 521).¹

¹ This example of a common notice contains hypothetical information used only for illustrative purposes.



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Appendix VII

Management's Response to the Draft Report



COMMISSIONER
WAGE AND INVESTMENT DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

MAR 09 2007

RECEIVED
MAR 09 2007

MEMORANDUM FOR MICHAEL R. PHILLIPS
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Richard J. Morgante 
Commissioner, Wage and Investment Division

SUBJECT: Draft Audit Report – Steps Can Be Taken to Reduce the
Challenges Taxpayers With Vision Impairments Face When
Attempting to Meet Their Tax Obligations
(Audit # 200640036)

I reviewed the subject draft report and appreciate your recognition of our efforts to serve taxpayers with disabilities. Notwithstanding the progress we have made, additional steps can be taken to ensure taxpayers with vision impairments are provided quality customer service.

As you note, an estimated 7 to 10 million people in the United States are blind or have vision impairments. This number, including the senior vision-impaired population, is expected to increase substantially over the next two decades. We recognize the unique challenges faced by these taxpayers and agree that providing taxpayers, particularly the vision-impaired, with quality customer service is an important part of achieving taxpayer compliance.

To better provide alternative media preparation and delivery services to IRS employees and taxpayers with disabilities, in March 2000, the IRS established the Alternative Media Center (AMC). The AMC provides tax forms and publications in formats accessible to taxpayers with vision impairments, such as tax forms and publications in large print, Braille, and talking forms¹, which taxpayers can download from our website, IRS.gov, or order by calling the IRS toll-free telephone lines or by visiting a Taxpayer Assistance Center (TAC). During Fiscal Year (FY) 2006, taxpayers downloaded approximately 1.25 million alternative media documents through our website and ordered more than 5,000 documents using this service.

As part of our continuing effort to serve taxpayers with vision impairments, during FY 2006, the AMC met with two of the largest blindness advocacy groups, the American

¹ Talking forms are tax forms accessible to web users using a screen reader and speech recognition software.



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Foundation for the Blind and the National Federation of the Blind, to discuss putting accessible IRS material in Digital Talking Book (DTB) format², which both advocacy groups subsequently endorsed.

While we have made great strides in addressing the needs of taxpayers with disabilities, your report suggests the IRS can make improvements in its policies, procedures, and tax tools that will aid taxpayers with vision impairments. For example, your report reflects that requiring taxpayers with vision impairments to come in to a TAC to schedule an appointment to have their tax returns prepared poses an unnecessary burden on those taxpayers. I agree with this conclusion, and the Field Assistance function recently revised its procedures to allow taxpayers with special needs, such as a disability, to make appointments by telephone rather than coming into a TAC to do so.

Attached are our specific comments to your recommendations. If you have any questions, please call me at (404) 338-7060, or members of your staff may contact Mark Pursley, Director, Customer Assistance, Relationships and Education, at (404) 338-7100.

Attachment

² Tax documents are placed on a compact disc and when placed in a computer with a compact disc reader, the document self-opens and reads the tax document to the viewer.



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Attachment

RECOMMENDATION 1

Consider the feasibility of eliminating the income restriction on free tax preparation of simple tax returns at Taxpayer Assistance Centers for taxpayers with disabilities and allow them to schedule appointments in advance for tax return preparation assistance. These service options should be publicized to alert taxpayers these services are available.

CORRECTIVE ACTION

- a. We agree to consider the feasibility of eliminating the income requirement for free tax preparation for taxpayers with disabilities. To do this, Field Assistance will obtain information from the research study in Recommendation 3, below (which Stakeholder Partnerships, Education and Communication [SPEC] agrees to perform) to determine specifically which services taxpayers with vision impairments require.
- b. In January 2007 Field Assistance revised IRM 21.3.4.3 instructing employees to allow taxpayers with special needs, such as a disability, to make appointments via telephone to receive service in Taxpayer Assistance Centers. In addition, the script for the automated telephone lines through which taxpayers may make such appointments was also revised to let taxpayers know this service is available.

IMPLEMENTATION DATE

- a. May 15, 2008
- b. Completed

RESPONSIBLE OFFICIAL

Director, Field Assistance, Wage and Investment (W&I) Division

CORRECTIVE ACTION MONITORING PLAN

We will monitor this corrective action as part of our internal management control system.

RECOMMENDATION 2

Consider the feasibility of providing an interface that would make tax preparation software packages accessible to blind and other taxpayers with vision impairments through the Free File web site.

CORRECTIVE ACTION

We will study the feasibility of providing an interface that would make tax preparation software packages accessible to blind and other taxpayers with vision impairments through the Free File website. Electronic Tax Administration will work with the Modernization & Information Technology Services Enterprise Services office and the Free File Alliance to conduct the necessary analysis.



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IMPLEMENTATION DATE

December 15, 2007

RESPONSIBLE OFFICIAL

Director, Electronic Tax Administration, W&I Division

CORRECTIVE ACTION MONITORING PLAN

We will monitor this corrective action as part of our internal management control system.

RECOMMENDATION 3

Partner with advocacy groups, such as the American Foundation for the Blind, American Council of the Blind, and National Federation of the Blind to conduct a research project or study to determine the current and future needs and required services for taxpayers with vision impairments.

CORRECTIVE ACTION

We agree with this recommendation.

- a. The IRS SPEC function has initiated efforts to partner with advocacy groups such as the American Council for the Blind, the National Federation of the Blind, and the National Industries for the Blind in conducting a research project to determine the needs of taxpayers with vision impairments. The SPEC function will include these organizations in the review of research data and validation of W&I Survey findings.
- b. The SPEC function will complete and analyze the results of its research project to determine the needs and required services for taxpayers with vision impairments.

IMPLEMENTATION DATE

- a. August 15, 2007
- b. May 15, 2008

RESPONSIBLE OFFICIAL

Director, SPEC, W&I Division

CORRECTIVE ACTION MONITORING PLAN

We will monitor this corrective action as part of our internal management control system.

RECOMMENDATION 4

Using the results of this completed research project or study, develop a long-term strategy to assist taxpayers with vision impairments, including senior taxpayers with vision impairments.



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CORRECTIVE ACTION

We agree with this recommendation. Once the results of the research study being conducted by the SPEC function and its partners in response to Recommendation 3 has been received and analyzed, Media and Publications will lead the effort to develop a long term strategy to meet the needs of taxpayers with vision impairments, including senior taxpayers with vision impairments. This strategy will be complementary to IRS' overarching customer service strategy.

IMPLEMENTATION DATE

May 15, 2009

RESPONSIBLE OFFICIAL

Director, Media and Publications, W&I Division

CORRECTIVE ACTION MONITORING PLAN

We will monitor this corrective action as part of our management internal control processes.

RECOMMENDATION 5

Consider providing additional viewing options on IRS.gov, such as scalable fonts, enlarged text size, or background colors to make it more accessible to taxpayers with vision impairments. This includes ensuring taxpayers are made aware of them and explaining how to use these options, at least for the browsers that are prominently used to access IRS.gov.

CORRECTIVE ACTION

We agree with this recommendation. The Electronic Tax Administration has identified and requested additional funding for addressing IRS.gov style sheet limitations that are currently preventing customers from taking full advantage of web browser functionality to increase font size and use built-in accessibility features. Since the required changes necessitate regenerating the entire site, these changes cannot be made until after the filing season peak usage period. If sufficient funds are not available, these changes will be incrementally introduced as part of routine site maintenance activities. The IRS is investigating whether or not to make additional third-party tools available on the site to augment browser capabilities.

IMPLEMENTATION DATE

December 15, 2007

RESPONSIBLE OFFICIAL

Director, Electronic Tax Administration, W&I Division



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CORRECTIVE ACTION MONITORING PLAN

We will monitor this corrective action as part of our internal management control system.