

New IRS Schedule for Taxpayers Who Prefer a Different Language

IRS has created a new schedule that can be filed with Form 1040 series forms – Schedule LEP.

This new form (still in Draft mode) is designed for taxpayers with limited English proficiency. The form is informing IRS that the taxpayer prefers to receive written correspondence in an alternative language. Once the form is processed by IRS, it will determine the translation needs and provide the translations as available.

The current expectation indicates IRS will send the letter in English as normal, then have an attachment in the taxpayer's preferred language if available. The availability will depend on overall demand for the selected languages and the applicable letters. In other words, IRS will create the letters in various languages as it feels the interpretations will be useful to a large number of people.

This Schedule LEP is to be filed with the taxpayer's individual income tax return for calendar year 2020 or later. It appears each separate return and year should have this Schedule attached. The Schedule should not be used for tax years prior to 2020.

On a Married Filing Jointly return, two Schedules LEP could be attached when the taxpayer and the spouse each has their own preferred language.

The instructions for Schedule LEP indicate this should be attached to the Forms 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS. As such, it appears this form does not currently apply for other forms, such as partnerships, corporations, trusts, and payroll.

The 21 languages mentioned on the current draft version of the Schedule LEP include English, Arabic, Bengali, Chinese (Simplified), Chinese (traditional), Farsi, French, Gujarati, Haitian Creole, Italian, Japanese, Khmer, Korean, Polish, Portuguese, Punjabi, Russian, Spanish, Tagalog, Urdu, and Vietnamese. English is listed for taxpayers who have chosen another language and later want to have written communication only in English, in other words, effectively cancelling the language choice they originally made.

You can find draft forms, including this Schedule LEP, by going to irs.gov/pub/ and clicking on [irs-dft](#). Clicking on top of each column will sort the links based on that column's listing. For example, clicking on the DATE column will sort the items by date, NAME column will sort by name, etc.

This text has been shared as a courtesy of: David & Mary Mellem, EAs & Ashwaubenon Tax Professionals, 920-496-1065 (fax 920-496-9111).

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