

LANGUAGE ACCESS PLAN FOR LEP INDIVIDUALS

State Agency: Department of Taxation and Finance (DTF)

Effective Date of Plan: April 1, 2015

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PART 1 – INTRODUCTION

Pursuant to Executive Order No. 26 (“Statewide Language Access Policy”), we have prepared this Language Access Plan (“Plan”) that sets forth the actions we will take to ensure that persons with limited English proficiency (“LEP”) have meaningful access to agency services, programs, and activities.

Statement of Agency Services to the Public:

The Department of Taxation and Finance (DTF) collects and distributes more than \$95 billion annually in 46 State and local taxes and fees that support government services and programs. The Department strives to administer the tax laws of New York State with integrity and fairness. The Department’s core functions are:

- 1) Supporting the voluntary collection of State taxes (providing guidance, instructions, and telephone assistance for taxpayers; administering tax filing processes; collecting, accounting for and distributing State revenue; paying refunds; and administering programs that deliver social and economic benefits through the tax system, such as the Earned Income Tax Credit);
- 2) Supporting the collection of local taxes (overseeing local real property tax administration, establishing equalization rates and special property assessments, supporting local governments in performing their assessment responsibilities; and collecting, accounting for and distributing local sales, income and other taxes); and
- 3) Enforcing compliance with the tax laws (conducting audits for accuracy and compliance; identifying and investigating alleged evasion of the State tax code; and collecting delinquent taxes and other liabilities).

In developing this plan, we have understood LEP individuals to be persons who do not speak English as their primary language and who have a limited ability to read, speak, write, or understand English. We will reassess language needs periodically as needed, but at least every two years starting from the effective date of this plan.

PART 2 – ASSESSING LEP POPULATION LANGUAGE NEEDS

The estimated total number of individuals in our service area is: The total population that pays taxes to New York State, either as an individual, household, or business, includes 9.5 million personal income taxpayers; 585,000 sales and use taxpayers; 334,000 real estate transfer taxpayers; 261,000 corporations; 212,000 LLCs or partnerships; and thousands of businesses paying cigarette, motor fuel, and other miscellaneous taxes.

The top six languages spoken by LEP individuals that our agency serves or could potentially serve are as follows:

Language	Estimated Number of LEP Individuals Who Speak this Language
Spanish	1,230,302
Chinese	329,482
Russian	130,961
Italian	65,243
Korean	64,426
French (Haitian) Creole	64,046

Source: U.S. Census Bureau, 2008-2012 American Community Survey

We use the following resources to determine the top six languages spoken by LEP individuals:

- U.S. Census data (including American Community Survey data)
- Agency data on client contacts
- School system data
- Information from community organizations that serve LEP individuals

Names of organizations:

- Information from other government agencies

Names of agencies:

- Other (describe)

We have determined the frequency of our contacts with LEP individuals as follows:

We track the number of Spanish language phone calls handled by DTF’s representatives as well as the number of phone calls using the telephone interpreting service. In State Fiscal Year 2013-14, the Department handled more than 132,000 calls from individuals with limited English proficiency. Spanish speakers accounted for 94% of the calls, followed by Chinese (Mandarin) and Russian.

We also track the number of other contacts with individuals with limited English proficiency. Additional data will help us to better identify the populations that we serve.

PART 3 – PUBLIC OUTREACH AND NOTICE OF AVAILABILITY OF LANGUAGE ASSISTANCE SERVICES

We inform LEP individuals, in the languages indicated in the chart in Part 2 of this plan, about their right to free language assistance services by using the following measures:

- LEP individuals are informed directly by our staff

In what ways? Staff gives individuals a brochure describing their right to free language assistance services. Where the encounter is made over the phone, staff will verbally inform individuals of their right to free language assistance services.

- Brochures or flyers about language assistance services

- In public areas of the agency

- Elsewhere in the agency's service areas

- Signs posted about language assistance services

- In public areas of the agency

- Elsewhere in the agency's service areas

- Outreach and presentations at schools, faith-based groups, and other community organizations

What are the LEP populations targeted? DTF assists community groups that work with the IRS to provide free income tax assistance to the elderly or low-to-moderate income people who cannot prepare their own returns. Some groups focus their outreach to Spanish or Chinese-speaking populations. DTF provides information and brochures for volunteers to use in assisting taxpayers in the top six languages.

- Local, non-English language media directed at LEP individuals in their languages

- Telephonic voice menu providing information in non-English languages

In which languages: We provide telephonic voice menu option in the top six languages.

- Other (describe) We provide notice of free language assistance services on the homepage of DTF's website.

PART 4 – PROVISION OF LANGUAGE ASSISTANCE SERVICES

We use the following resources to determine when an individual is LEP, and what the individual's primary language is, when the encounter is *in person*:

- "I Speak" posters or visual aids
- Reception staff makes those determinations based on experience, with the assistance of bilingual staff members where available
- Other (describe) Field staff makes those determinations based on experience, with the assistance of bilingual staff members where available.

We use the following resources to determine when an individual is LEP, and what the individual's primary language is, when the encounter is *by telephone*:

- Reception staff makes those determinations based on experience, with the assistance of bilingual staff members where available
- Telephonic interpreting service
- Other (describe) Contact Center staff makes those determinations based on experience, with the assistance of bilingual staff members where available.

We record and maintain documentation of each LEP individual's language assistance needs as follows:

Staff record language assistance needs in case-contact notes, or the equivalent. The selected language assistance service providers provides the Department with an ongoing summary of frequency of use, type of interpreter services provided and costs by program area.

A. Oral Interpreting Services

Our protocol(s) for assessing whether an LEP individual needs oral interpreting services is as follows:

For in-person encounters: Staff offers a brochure about language assistance services and uses an "I Speak" poster to determine what type of assistance is needed. If bilingual staff is not available, a telephonic interpreting service is used.

By telephone: If bilingual staff is not available, a telephonic interpreting service is used to determine the language assistance needed.

At initial contact in the field: Staff offers a brochure about language assistance services and uses an "I Speak" poster/card to determine what type of assistance is needed. If bilingual staff is not available, a telephonic interpreting service is used.

For pre-planned appointments with LEP individuals: Information about DTF's language assistance services is offered when the appointment is made, either by phone or by mail.

Other (describe):

Our protocol(s) for informing LEP individuals that they do not need to provide their own interpreters and that free interpreting services will be provided is as follows:

For in-person encounters: A brochure is offered that explains that LEP individuals do not need to provide their own interpreters and that free interpreting services will be provided. Staff will also verbally inform individuals of free interpreting services.

By telephone: A telephonic interpreting service is utilized to verbally explain that LEP individuals do not need to provide their own interpreters and that free interpreting services will be provided.

At initial contact in the field: A brochure is offered that explains that LEP individuals do not need to provide their own interpreters and that free interpreting services will be provided.

For pre-planned appointments with LEP individuals: A brochure is offered that explains that LEP individuals do not need to provide their own interpreters and that free interpreting services will be provided. Information about DTF's language assistance services is offered when the appointment is made, either by phone or by mail.

Other (describe):

If an LEP individual insists on using a family member, friend, or other person as an interpreter, our protocol(s) for determining whether to accept or decline such an arrangement is as follows:

LEP individuals that come into contact with our agency will be informed of the availability of free interpreting services. Generally, an LEP individual may not use a family member, friend, or a minor as an interpreter. However, during emergencies an LEP individual will be permitted to use a minor, a family member or friend as an interpreter. Upon request, an LEP individual may also be permitted to use a minor, a family member or friend as an interpreter for routine matters, such as asking the location of the office, hours of operation or rescheduling an appointment. Where the interaction with the LEP individual occurs at the agency's office, and an individual is permitted to use an interpreter of his or her choosing, he or she must fill out a written consent/waiver form.

Where an LEP individual is engaged in official business with the agency, the agency will provide an independent interpreter at all times. An LEP individual will not be permitted to use an independent

interpreter of his or her choosing when filling out applications or when involved in other legal matters.

Our protocol(s) for obtaining interpreter services in a timely manner is as follows:

DTF's staff obtains interpreter services in a timely manner by calling the toll-free number, providing the respective agency account code, and requesting the language needed (or assistance in identifying the language). When the interpreter is on the line with both DTF's staff and the taxpayer, DTF's staff explains the objective of the call to the interpreter and proceeds by speaking directly to the taxpayer. Procedures for the Department's staff to access interpreter services are published on the DTF's employee intranet.

We record and maintain documentation of oral interpreting services provided to LEP individuals at each encounter as follows:

DTF's staff document services in case-contact notes or the equivalent. The selected interpreting service provider provides the Department with an ongoing summary of frequency of use, type of interpreter services provided and costs by program area.

Competency and confidentiality

The linguistic and cultural competence of interpreters is addressed as follows:

On a case-by-case basis, DTF uses multilingual staff volunteers who are self-assessed in their own language competency. Where DTF utilizes independent interpreting services, that vendor will implement quality assurance standards to guarantee that its interpreters are trained and are linguistically and culturally competent.

The work of contract interpreters is periodically sampled and reviewed by DTF's bilingual employees.

The issue of confidentiality pertaining to the use of interpreters is addressed as follows:

The training provided to staff addresses the importance of confidentiality. Under the Department's Code of Conduct, employees are prohibited from divulging any tax-related information they might obtain during their employment. Furthermore, independent interpreters will enforce standards of confidentiality in accordance with NYS Law.

Maintaining a list of oral interpreting resources

We use, or have available for oral interpreting, the following resources:

- Bilingual staff members who work directly with LEP individuals

Number of staff and languages spoken: We currently employ more than 35 staff members who provide Spanish language assistance by telephone.

Bilingual staff members who provide oral interpreting when necessary

Number of staff and languages spoken: We maintain a Department-wide list of bilingual staff and languages spoken. As of July 2014, DTF has the following bilingual staff available:

Language	Number of Employees
Arabic	4
Bangla	7
Bengali	7
Berber	1
Cantonese	11
Farsi	1
French	6
Greek	1
Gujarati	4
Hebrew	2
Hindi	17
Italian	5
Kirundi	1
Korean	3
Malayalam	8
Mandarin	19
Polish	5
Portuguese	1
Punjabi	3
Romanian	1
Russian	21
Serbo-Croatian	1
Sinhalese	1
Spanish	36
Swahili	1
Swedish	1
Tagalog	2
Taiwanese	1
Telugu	5
Thai	5
Twi	1
Urdu	8
Vietnamese	2
Yoruba	2
Grand Total - 43 languages	195

- Telephonic interpreting service

Names of vendors: Language Line Solutions, Inc. and potentially any other vendor under the OGS Statewide Administrative Services Contract.

- Contracts or other arrangements with community organizations or individuals for oral interpreting services

Names of individuals/organizations and languages:

- Other (describe)

The agency's Language Access Coordinator maintains the list of oral interpreting resources that are available to staff, which includes:

- Names and contact information for all resources
- Names and locations of staff members who are available to act as interpreters or provide services directly in the LEP individual's primary language
- Languages in which each interpreter or service is qualified
- Procedure for accessing each interpreter or service

We inform all staff members who have contact with the public how to obtain oral interpreting services as follows:

We provide this information through online training, a resource page on the DTF's employee intranet, a brochure about language access services that is given to taxpayers, and a palm card designed for DTF's employees as a summary of available resources and procedures.

B. Translations of Written Documents

The process to determine and reassess, at least every two years starting from the effective date of this plan, those vital documents (including website content) which must be translated is as follows:

The DTF's Language Access Workgroup, which represents the Department's business units that work with the public, convenes at least annually to identify any new or existing vital documents that should be translated pursuant to the Executive Order.

The process to timely translate documents that LEP individuals submit in their primary languages is as follows:

Department employees first seek out bilingual employees for prompt assistance with translation. If this assistance is unavailable, then they submit documents to a DTF employee designated as the

liaison to the vendor for translation services. The liaison will work with the appropriate vendor on State contract to ensure the translation work is completed in a timely manner.

The process for ensuring that documents are written in plain language before they are translated into other languages is as follows:

DTF has a well-established Clear Language process for review of documents and webpages to ensure they are written in direct and easy-to-understand language. Documents are submitted to the DTF's Clear Language unit for review and editing.

The following documents are currently translated by the agency in the languages indicated:

Documents listed below are vital and are translated in Spanish, Chinese, Russian, Korean, Italian and French (Haitian) Creole.

TITLE OF DOCUMENT	RELATED FORM #	DESCRIPTION
Convenient Options for Handling New York State Tax Business	TR-24	How to contact the Department online and by phone.
Consumer Bill of Rights Regarding Tax Preparers	PUB-135	Tips on hiring a preparer, Refund Anticipation Loans, Refund Anticipation Checks, how to file a complaint about a tax preparer.
Your Rights and Obligations under the Tax Law	PUB-131	Rights during an audit, to protest a DTF action, in the collection process. How to file a complaint.
Bills, Notices and Letters	Various	Provide directions to call DTF for language assistance with all bills, notices and letters through development of LEP help box.
Summary of Designating a Representative (Power of Attorney)	POA-1	Document that describes how a taxpayer may designate a representative to act on his or her behalf.
Summary of Designating a Representative (E-ZRep)	TR-2000	Document that describes how a taxpayer may designate a representative to act on his or her behalf.
Instructions for DTF-911, Request for Assistance from the Office of the Taxpayer Rights Advocate	DTF-911	How to request assistance from the Taxpayer Rights Advocate.

TITLE OF DOCUMENT	RELATED FORM #	DESCRIPTION
Instructions for CMS-1, Request for Conciliation Conference	CMS-1	How to access services of the Bureau of Conciliation and Mediation Services.
Summary of Applying for a Non-obligated Spouse Separate Refund	IT-280	For joint filer, to request separate refund.
Summary of Innocent Spouse Relief	IT-285	To obtain relief from joint tax liability.
Summary of Earned Income Credit	IT-215	Eligibility and how to claim this credit.
Summary of Child and Dependent Care Credit	IT-216	Eligibility and how to claim this credit.
Summary of Empire State Child Credit	IT-213	Eligibility and how to claim this credit.
Summary of Real Property Tax Credit	IT-214	Eligibility and how to claim this credit.
Summary of College Tuition Credit	IT-272	Eligibility and how to claim this credit.
Summary of New York City School Tax Credit	NYC-210	Eligibility and how to claim this credit.
Document Discussing How to Contact the Department for Offer in Compromise Assistance	DTF-4	How to apply for the Offer in Compromise Program.
Summary of Requirements to Register as a Sales Tax Vendor	DTF-17	Explain requirements to register as a vendor and collect sales tax.
Earned Income Tax Credit Trifold Brochure	DTF-215.2	Information on Earned Income Tax Credit.
Register for the STAR School Tax Relief program (Palm Card)	RP-425.1-PC	Information on the STAR School Tax Relief program.
Register for the STAR School Tax Relief program for New York City (Palm Card)	RP-425.1-PC-NYC	Information on the STAR School Tax Relief program for New York City residents.

TITLE OF DOCUMENT	RELATED FORM #	DESCRIPTION
STAR Registration Fact Sheet re-registering for the basic STAR exemption (2013	RP-425-FS	Fact Sheet on re-registering for STAR.
STAR Registration Fact Sheet re-registering for the basic STAR exemption in New York City (2013 program)	RP-425-FS-NYC	Fact Sheet on re-registering for STAR for New York City residents.
Poster about 2013 STAR re-registration program	RP-425-PO	Poster about 2013 STAR re-registration program.
Poster about 2013 STAR re-registration program for New York City	RP-425-PO-NYC	Poster about 2013 STAR re-registration program for New York City.

Most individual taxpayers rely on a tax professional to prepare their return. Many small businesses use payroll services, tax professionals or bookkeepers to prepare their returns. Our focus is on the documents that directly impact access to services and benefits.

The process for ensuring that translations are accurate and incorporate commonly used words is as follows:

DTF, through its vendor (where applicable), will ensure that proofing/editing for correctness and cultural sensitivity are a component of the translation services provided by any vendor under contract as part of the publication process. DTF will also ensure that plain language is used in materials produced before translation to ensure information is accessible to a range of literacy levels.

We use, or have available for translating, the following resources:

- Contracts with language service vendors

Names of vendors: Language Line Solutions, Inc. or potentially any other vendor under the OGS Statewide Administrative Services Contract.

- Contracts or other arrangements with community organizations or individuals for oral interpreting services

Names of individuals/organizations and languages:

- Oral translations of written documents by bilingual staff members

- Oral translations of written documents by other individuals or community organizations

Other (describe)

The agency's Language Access Coordinator maintains the list of written translation resources that are available to staff, which includes:

- Names and contact information for all resources
- Names and locations of staff members who are available to provide oral translations of written documents
- Languages in which each translation service is qualified
- Procedure for accessing each translation service

PART 5 – STAFF TRAINING

The person(s) in the agency who is responsible for the provision of training to staff in language access issues is: Jacqueline King (Language Access Coordinator) and Linda Zell (Director, Training Resources Bureau).

The staff training includes the following components:

- The legal obligations to provide meaningful access to benefits and services to LEP individuals
- How to access language assistance services
- How to work with interpreters
- Cultural competence and cultural sensitivity
- Documenting the language needs of LEP individuals and the language services provided to them by the agency
- How to obtain written translation services

The methods and frequency of training are as follows:

We offer mandatory online training for DTF's staff who works directly with the public, at minimum, on an annual basis. Familiarity with language access issues and procedures will be required as part of the initial training for a customer contact position. We will periodically offer refresher training. We also provide awareness training and materials for DTF's managers and executives.

PART 6 – ADMINISTRATION

Monitoring

To ensure compliance with the Plan, the LAC will monitor its implementation as follows:

We use the Department's project management methodology to document the goals, deliverables, schedule and resources for plan implementation and to manage its implementation. In addition to the Language Access Coordinator, the Department's Executive Portfolio Review Board monitors implementation. Post-implementation, we will work to develop a mechanism to obtain regular feedback on our Language Access Plan from LEP individuals, tax professionals, employees and other stakeholders. The Language Access Coordinator will report at least annually to the Commissioner and Executive Deputy Commissioner, the Department's senior staff and the Language Access Workgroup on implementation of the Language Access Plan, including performance metrics.

Complaints

We provide information to the public, including to LEP individuals in languages regularly encountered in this service area, advising them of the right to file a complaint if they feel that they have been the subject of discrimination. The information we provide describes how and/or where to file a complaint. We do not retaliate or take other adverse action because an individual has filed a complaint alleging discrimination based on LEP status or needs.

We display information on the right to file a complaint, and the procedures to file a complaint, in the following manner:

We provide this information in a brochure describing our language access services and on DTF's public website. The standardized complaint forms are available to the public upon request in all six languages and through our website. Additionally, information on the right to file a complaint is posted in areas where it is easily seen by the public in the top six languages.

We handle complaints made to the agency regarding the provision of language assistance services in the following manner:

Complaints are referred by the Language Access Coordinator to the director of the DTF's division providing the service in question for review and response. If there is disagreement on the appropriate response, the Language Access Coordinator may refer the complaint to the Office of Internal Affairs or the Office of the Taxpayer Rights Advocate, or the Executive Deputy Commissioner. The Language Access Coordinator will report at least annually to the Commissioner and Executive Deputy Commissioner, Department senior staff and the Language Access Workgroup on the resolution of complaints.

PART 7 – SIGNATURES

Mon. Mann Executive Deputy
Head of Agency Commissioner Date 3/10/15

Janet E. King Tax Publications Editor
Agency LAC Title Date 3/10/15

Arthur L. Gattley
Deputy Secretary for Civil Rights Date 3/24/15