

MASSACHUSETTS DEPARTMENT OF REVENUE

LANGUAGE ACCESS PLAN

I. INTRODUCTION

The Massachusetts Department of Revenue (“DOR” or “the Department”) has prepared this Language Access Plan (“LAP” or “Plan”), which defines the actions to be taken by DOR to ensure meaningful access to agency services, programs and activities on the part of persons who have limited English proficiency (“LEP”). DOR will review and update if needed this Plan annually to ensure continued responsiveness to community needs and compliance with the Executive Office for Administration and Finance (“ANF”) Administrative Bulletin #16.

ANF Administrative Bulletin #16 establishes Language Access Guidelines, which each Executive Branch Agency must follow in the development and administration of its Language Access Plan. The objectives of the Guidelines are to: (a) Improve access to and the quality of state services, programs and activities for non-English speakers and LEP persons; (b) Reduce disparities and delays, if any, in providing state services and programs to eligible non-English speakers and LEP persons compared with eligible English speakers; and, (c) Increase agency effectiveness and public satisfaction. Additionally, the guidelines are meant to establish a common baseline for creating access for non-English speakers and LEP persons. Finally, these guidelines shall serve as the basis for the development of state agency language access plans.

DOR’s Language Access Plan is intended to ensure that DOR complies with its obligations under state law, including Chapter 151B of the General laws and Executive Order 526.

This Plan is also intended to ensure that DOR complies with its obligations under federal law. The Child Support Enforcement Division of DOR (CSE) is the designated state child support enforcement agency under Title IV-D of the Social Security Act. As the IV-D agency, CSE receives federal funding for its work. CSE must therefore comply with federal guidelines that ensure individuals with limited English proficiency have meaningful access to CSE’s services. Applicable guidelines include the U.S. Department of Health and Human Services’ “Guidance to Federal Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons.”

Title VI of the Civil Rights Act of 1964 and its implementing regulations, along with Executive Order 13166, dated August 11, 2000, require recipients of federal funds to take reasonable steps to ensure that LEP individuals have meaningful access to programs and activities funded by the federal government. Applicable guidelines include the U.S. Department of Health and Human Services’ “Guidance to Federal Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons.”

DOR intends that this language access plan will satisfy its obligations under both state and federal law. Where the two standards may differ, DOR will follow the standard that favors providing more services to LEP individuals.

II. Purpose

The purpose of this plan is to ensure constitutes of DOR have meaningful access to services, programs, and activities, even if those constitutes are limited in their English language proficiency. The Plan outlines the steps DOR will take to (1) identify significant LEP populations requiring language access assistance, (2) increase staff awareness of and access to resources for assisting LEP constitutes, (3) increase the number of translated documents available for LEP constitutes, and (4) establish a process by which an LEP constituent may file a complaint if the constituent believes appropriate language access services have been denied.

DOR is committed to this Language Access Plan as the appropriate response to meeting our constituents' needs. The Plan is consistent with the requirements of Administrative Bulletin #16 as promulgated by the Executive Office of Administration and Finance and with the requirements of federal law.

III. Agency Description

The mission of DOR is to achieve maximum compliance with the tax, child support, and municipal finance laws of the Commonwealth. In meeting its mission, the Department is dedicated to enforcing these laws in a fair, impartial, and consistent manner by providing professional and courteous service to all its constituents.

DOR is comprised of nine divisions:

1. Executive Division (Commissioner's Office)

The Commissioner's Office consists of the Commissioner of Revenue, the Senior Deputy Commissioner and their staffs. The Commissioner is responsible for enforcing the Commonwealth's tax, child support and municipal finance laws. As Head of this Executive Branch Agency, the Commissioner works with the Secretary of Administration & Finance and members of the Legislature to promote and implement the Administration's programs. The Senior Deputy Commissioner is the Chief Operating Officer responsible for supervising the agency's nine operational divisions.

2. Advocacy Training and Communications (ATC) Division

ATC consist of the Taxpayer Advocate, the Director of Communications Web and Media Services and Employee Training and Development. These groups are charged with finding effective ways to engage and respond to our large set of stakeholders.

3. Audit Division

The Audit Division is primarily responsible for auditing the tax returns of business and individuals located within and outside the Commonwealth. For the most part, all personal income, corporate excise and various transaction tax returns filed, including sales, use, meals, rooms occupancy and special fuels, are subject to examination by Audit Division Staff.

The Audit Division is comprised of several Bureaus and Units with operations spanning Massachusetts as well as across the nation.

4. **Child Support Enforcement Division**

Strong child support enforcement is an integral part of achieving economic self-sufficiency for the single-parent families of the Commonwealth. The mission of the Child Support Enforcement Division (CSE) is to make a difference in the lives of children by enforcing the financial responsibilities of parenthood. CSE's core functions are to establish paternity, and establish, enforce and modify child support and health insurance orders. Much of CSE's success depends on collaborations with a wide variety of public and private partners.

5. **Division of Local Services**

The Division of Local Services (DLS) helps Massachusetts cities and towns achieve sound and efficient fiscal management through technical assistance, training and oversight. Its bureaus are responsible for ensuring the fairness and equity of local property taxation, the accuracy and quality of local accounting and treasury management, interpreting state laws that affect local governance, distributing local aid, and maintaining a comprehensive databank on local finances. DLS meets these responsibilities through community advisors, seminars, publications, Internet services, research, software development and support, as well community specific management reviews and audits.

6. **Information Services Organization**

The Information Services Organization (ISO) is responsible for the administration of DOR's information technology. ISO is also responsible for the strategic planning, development, implementation and oversight of DOR's long-term IT requirements, including; telecommunications, EDP security, office automation, data collection, disaster recovery and mainframe processing.

7. **Inspectional Services Division**

The Inspectional Services Division (ISD) is comprised of the Offices of Internal Audit and Internal Affairs. ISD is the Department's internal oversight function and is independent of any of DOR's operational Divisions. ISD is responsible for maintaining integrity and promoting efficiency within DOR and does so by conducting ongoing employee training, by investigating allegations of impropriety, by conducting operational and financial reviews of Departmental functions and by maintaining an effective system of internal controls.

8. **Legal Division**

The Legal Division (Legal) is responsible for providing legal services primarily to tax administration operations. Services provided by Legal include: issuing public written statements regarding state tax issues; representing the Commonwealth in tax litigation at the Appellate Tax Board, Superior Court, Bankruptcy Court and other forums; investigating matters for criminal tax prosecution referral; responding to disclosure requests; drafting, reviewing and negotiating contracts and leases; maintaining delegations of authority;

providing general legal research and analysis; and assisting with the legislative process through writing bills, interacting with legislative committees and providing recommendations regarding legislative proposals. Legal also supervises legal matters involving the Underground Storage Tank Program (USTP) and acts as liaison with the Office of the Attorney General on defensive and affirmative litigation in cases involving UST matters.

9. **Taxpayer Service Division**

The Taxpayer Service Division (TSD) is responsible for providing information and assistance to the Commonwealth's taxpayers and tax practitioners and, where necessary, adjusting accounts. It is also responsible for increasing compliance with existing tax law by finding taxpayers who have not paid taxes and bringing them onto the tax roles. TSD's mission is to deliver outstanding customer service using the most innovative, cost-effective means available. To accomplish this, TSD has established internal mechanisms that enable it to monitor and measure the quality of the work performed on behalf of the taxpayers of the Commonwealth on a daily basis.

IV. Language Access Plan

DOR will take reasonable steps to ensure meaningful access to its services, programs and activities by LEP persons through the implementation of this Language Access Plan. The Language Access Plan has been developed to adhere to the Language Access Guidelines of ANF Administrative Bulletin #16 and federal law. The Plan represents DOR's administrative blueprint to provide meaningful access to the Department's services, programs and activities by LEP individuals. The Plan outlines the tasks the DOR will undertake to meet this objective.

For purposes of this Plan, a Limited English Proficient (LEP) person is someone who is not able to speak, read, write, or understand the English language at a level that allows him or her to communicate fully with DOR staff. A constituent maintains the right to self-identify as a LEP person.

The Code of Federal Regulations, Title 28, Part 42.405, indicates that where a significant proportion of the population needs service or information in a language other than English in order to actively participate in the program, the agency shall take reasonable steps to provide information in appropriate languages to such persons. Such access shall be ensured when the LEP population meets or exceeds 5% of the customer population in one service area.

DOR will determine what language access services it will provide in any given circumstance by making an individualized assessment that balances the following four factors:

1. Number of LEP persons eligible to be served or encountered;
2. Frequency of contact with LEP persons;
3. Nature and importance of the program to the LEP individuals; and
4. Resources available, including costs of providing LEP services.

The Language Access Plan shall be fully implemented subject to the availability of fiscal resources to implement the plan.

1. **DOR Language Access Coordinator**

Angel L. Zayas, Director, ODEO/Civil Rights Officer
Massachusetts Department of Revenue
Office of Diversity and Equal Opportunity
100 Cambridge Street, 6th Floor
Boston, MA 02114
617-626-3410
zayasa@dor.state.ma.us

2 **DOR Language Access Needs Assessment**

a. Language Makeup of Client Population:

Massachusetts is a highly diverse state in which numerous LEP households reside. According to data from the U.S. Census, American Community Survey 5 year estimate, (2007-2011), 21.38% of all residents over the age of five speak a language other than English, and of those residents, 3.39% speak English “not well” or “not at all.”

According to U.S. Census Data, the most frequently spoken languages among the LEP population in the Commonwealth are Spanish, French Creole, Italian, Portuguese, Russian, Chinese, Mon-Khmer (Cambodian), and Vietnamese.

The attached table illustrates the Massachusetts LEP population as a percentage of total State population for the most frequent spoken languages based on the 2007–2011 American Community Survey 5 year estimates:

Massachusetts estimated population as a Percentage of Total State Population based 2007–2011 American Community Survey 5 year estimates for the population 5 years and over: Total State Population 6,144,975

Population	Number	Percentage (out of total MA population)
Population 5 years and over	6,144,975	100%
Speak only English	4,831,189	78.6%
Speak a language other than English	1,313,786	21.4%
Total MA LEP Population (people who speak English "Not Well" or "Not at All")	208,591	3.4%
Spanish or Spanish Creole	473,389	7.7%
French Creole	57,224	0.09%
Italian	42,279	0.07
Portuguese or Portuguese Creole	179,071	2.9%
Russian	36,595	0.06%
Chinese	100,536	1.6%
Mon-Khmer, Cambodian	22,909	0.04%
Vietnamese	37,631	0.06%

The following illustrates Massachusetts Counties and the percentage of spoken languages at home, based on the 2006 – 2010 American Community Survey 5 year estimates:

	English	Spanish	Other Indo-European	Asian/Pacific Island	Other
Barnstable* # @	92.5	1.4	5.3	0.6	0.2
Berkshire* # @	93.0	2.7	3.1	0.8	0.4
Bristol* #	79.2	4.1	15.0	1.3	0.4
Dukes	89.4	0.5	9.9	0.1	0.1
Essex* @	76.7	13.9	6.4	2.3	0.7
Franklin	94.1	1.9	2.9	1.0	0.1
Hampden* # @	76.8	14.5	6.3	1.6	0.7
Hampshire	88.8	2.7	5.1	3.0	0.5
Middlesex	76.3	5.2	11.3	5.9	1.4
Nantucket	84.9	5.8	8.9	0.4	0.0
Norfolk	81.8	2.5	8.4	6.1	1.2
Plymouth* @	88.8	2.6	7.4	0.9	0.4
Suffolk* # @	63.3	17.0	11.5	6.3	1.9
Worcester* # @	82.8	7.0	6.4	2.5	1.3

***DOR Offices - # Tax - @ CSE**

Some of DOR's administering entities have regional service areas that cover more than one county. In order to estimate LEP populations by service area, DOR will rely on the county with the highest LEP population for each language.

DOR has incorporated data from the 2010 census into this Plan as the basis to identify LEP target population. DOR will also consider future data from other sources, such as school districts or the Executive Office of Education, as appropriate to identify LEP target populations.

b. Points of Contact between Agency and Client Population

For the purpose of providing LEP constituents with the Department's offices physical locations, telephone numbers and e-mail addresses, the following is a complete list:

Boston

Massachusetts Department of Revenue
Commissioner's Office
100 Cambridge Street, Boston, MA 02114
617-626-2201

[Department of Revenue](#)

Chelsea

Massachusetts Department of Revenue
Audit Division - 617-887-6800
Child Support Enforcement Division – 1-800-332-2733
Taxpayer Services Division – 617-887-6367
200 Arlington Street, Chelsea, MA 02150

Fall River

Massachusetts Department of Revenue
Audit Division
Taxpayer Services Division
218 South Main Street, Fall River, MA 02721
508-678-2844

Hyannis

Massachusetts Department of Revenue
Audit Division
Child Support Enforcement Division
Taxpayer Services Division
60 Perseverance Way, Hyannis, MA 02601
508-771-2414

Pittsfield

Massachusetts Department of Revenue
Audit Division
Taxpayer Services Division
333 East Street, Pittsfield, MA 01201
413-499-2206

Pittsfield

Massachusetts Department of Revenue
Child Support Enforcement Division
703 West Housatonic Street, Pittsfield, MA 01201
413-443-1009

Springfield

Massachusetts Department of Revenue
Audit Division
Division of Local Services
Taxpayer Services Division
436 Dwight Street, Springfield, MA 01103
413-784-1000

Springfield

Massachusetts Department of Revenue
Child Support Enforcement Division
1 Federal Street, Springfield, MA 01105-1121
413-784-1025

Taunton

Massachusetts Department of Revenue
Child Support Enforcement Division
540 Myles Standish Boulevard
Taunton, MA 02780
774.299.6400

Woburn

Massachusetts Department of Revenue
Child Support Enforcement Division
100 Trade Center
Woburn, MA 01801
781.376.1000

Worcester

Massachusetts Department of Revenue

Audit Division
Child Support Enforcement Division
Division of Local Services
Taxpayer Services Division
67 Millbrook Street, Worcester, MA 01606
508-792-7300

Out of State DOR Offices

Chicago

Massachusetts Department of Revenue
Audit Division
125 South Wacker Drive, Suite 1320, Chicago, IL 60606
312-899-9040

Houston

Massachusetts Department of Revenue
Audit Division
5301 Hollister Street, Suite 340
Houston, TX 77040
713-939-7330

New York

Massachusetts Department of Revenue
Audit Division
989 Avenue of the Americas, 14th Floor, New York, NY 10018
212-768-2750

In addition to the referenced DOR facilities, the Department's Child Support Enforcement Division is provided with office space at various courthouses throughout the Commonwealth. These include:

- **Barnstable County Probate Court**
3195 Main Street, Barnstable, MA 02630
508-362-3597
- **Berkshire County Probate Court**
44 Bank Row, Pittsfield, MA 01201
413-442-0355

- **Bristol County Probate Court**
289 Rock Street, Fall River, MA 02720
508-672-1751 x227, x228
- **Bristol County Probate Court**
505 Pleasant Street, New Bedford, MA 02740
508-999-5249 x5
- **Bristol County Probate Court**
40 Broadway, Taunton, MA 02780
508-977-6091, 6092, 6093
- **Essex County Probate Court**
36 Federal Street, Salem, MA 01970
978-745-0360
- **Essex County Probate Court**
2 Appleton Street, Lawrence, MA 01840
978-686-9692 x2250
- Franklin County Probate Court**
425 Main Street, Greenfield, MA 01302
413-774-7011 x256
- **Hampden County Probate Court**
50 State Street, Springfield MA 01102
413-748-7724, 7725, 7728
- **Hampshire County Probate Court**
33 King Street, Northampton, MA 01060
413-586-8503 x121
- **Middlesex County Probate Court**
121 Third Street, Cambridge, MA 02141
617-494-6170
- **Norfolk County Probate Court**
35 Shawmut Road, Canton, MA 02021
781-830-4327, 4328, 1256
- **Plymouth County Probate Court**
52 Obery Street, Plymouth, MA 02360
508-747-8520 and 508-747-2507

- **Plymouth County Probate Court**
215 Main Street, Brockton, MA 02303
508-897-2972, 2973, 2974
- **Suffolk County Probate Court**
24 New Chardon Street, Boston, MA 02114
617-788-6757, 6758
- **Worcester County Probate Court**
225 Main Street, Worcester, MA 01608
508-831-2219 and 508-831-2218

3 **Language Resources Assessment**

- a. DOR will conduct an internal survey to identify existing staff that are linguistically, culturally, and technically able to deliver services in a language other than English and/or to serve as interpreters for LEP constituents. Emphasis will be placed where the Department and the representing unions have negotiated through collective bargaining for bilingual staff to provide interpreting services.
- b. DOR will collaborate with community-based organizations to identify resources available to assist DOR in communicating with LEP customers.

4. **Language Service Protocols**

a. Oral Interpretation

A significant component of the Department’s LEP plan is to develop and implement guidelines to provide LEP constituents with oral interpretation as early as possible in the interactive process. DOR is committed to serving the LEP population and will take the following steps to ensure meaningful access to DOR’s services, programs, and activities to the LEP populations it serves:

- Use available Census and other data to identify LEP populations in each DOR service area;
- Inform constituents of the availability of language assistance services from DOR, as detailed below in Section 8: Notice to Public;
- Inform both LEP constituents and DOR employees of the telephonic interpretation services available at no cost to them through Qwest or other teleinterpreter services;
- Identify and collaborate with community organizations that work for the betterment of the LEP population;
- Develop and distribute “I speak” cards to facilitate LEP constituents’ identification of their language for DOR staff;

- Use bilingual staff, as well as contracted services which demonstrate a high degree of training and professionalism and have been approved as vendors by the Commonwealth, in order to accommodate necessary and direct communication between DOR staff and LEP constituents;
- Include language in internal and external job announcements to attract job applicants whose language skills benefits both DOR and underrepresented segment of LEP population;
- Provide all DOR workers who have contact with DOR constituents with a comprehensive list of internal and external interpretation resources;
- Use computer systems to record the preferred language of the LEP constituent; and
- Develop and implement on-going employee training regarding LEP rights, protocols, and cultural competence, as discussed below under Staff Training.

b. Written Translations

In addition to the importance of oral interpretation, DOR recognizes that many of its constituents depend on written materials to conduct business with DOR. DOR will develop and implement guidelines to translate vital documents for LEP populations who meet or exceed the 5% threshold in one of DOR's service areas.

DOR will take the following steps to ensure meaningful access to the Department's vital written communication:

- Use available Census data to identify LEP populations who meet or exceed the 5% threshold;
- Inform constituents of the availability of language assistance services from DOR, as detailed below under Notice to Public;
- Identify vital documents used by DOR;
- Translate vital documents, beginning with Spanish translation to serve the greatest represented LEP population;
- Use translation services;
- Add a multi-lingual advisory statement to vital documents that provides LEP constituents with telephone numbers where to call for help in their language. Convey the importance of the document and DOR's availability to provide LEP constituents with interpretation and translation services;
- Use computer systems to record the preferred language of the LEP constituent;
- Identify language assistance needs as early as possible in the process of working with constituents, preferably at the first point of contact.

C. DOR's language access guidelines for providing interpretation and translation services will include:

- Each DOR division with direct constituent contact will develop and implement specific guidelines for addressing the needs of LEP constituents within nine (9) – twelve (12) months from the LAP approval date;
- Use of “I speak” cards;
- Procedures for documenting the date and time of requests for interpreter or translation services, as well as the language and nature of the interpreter or translation services needed;
- Procedures for requesting interpretation or translation services from in-house bilingual staff;
- Access to telephonic interpretation services available at no cost to LEP constituents through Qwest or other Tele-interpreter services; and
- Procedures for identifying new vital documents that require translation whenever new documents are developed

c. The Department intends to use as many internal and external resources as possible to ensure that LEP populations are informed of the free language assistance services available to them. In addition, the Department will continue to explore new and creative ideas for a meaningful and successful plan.

5. Vital Document Translation

a. Due to the significant costs involved, the translation of vital documents into numerous identified languages will require a multi-year process. DOR will continue its efforts to translate vital documents with an initial focus on Spanish translations in order to accommodate the largest identified LEP population in Massachusetts.

b. DOR will post translated documents on its website and will notify appropriate administering entities of the documents that have been translated.

6. Stakeholder Consultations

DOR's LAP was created by the Department's Language Access Coordinator, with final review and approval by the agency head or her designee. In addition, as stakeholder, DOR has consulted with Greater Boston Legal Services.

7. Staff Training

DOR will develop through its training unit a mandatory curriculum on the LAP key components, including LEP guidelines, techniques for effective work with interpreters, and cultural competence. This training will first be offered to all DOR workers who have initial contact with DOR constituents, then available on an on-going basis. Initial training will be developed and implemented within six (6) – twelve (12) months from the LAP approval date.

DOR will ensure executive, management, and supervisory personnel understand the intent of the policy and their individual responsibilities for the effective implementation of the LAP.

DOR will issue an internal memorandum about the LAP to all DOR employees and will include a copy of the LAP with the memo.

DOR will incorporate review of the purpose and key provisions of the LAP plan into its orientation and training of new employees to introduce and educate them on how to work and communicate effectively with LEP constituents and interpreter services.

8. Notice to Public

To ensure that LEP persons are aware of the language services available to them, the following actions should be taken:

- DOR will inform the general public about language access services through community outreach including foreign language media, posted notices in all offices serving walk-in constituents, the Department's website(s), and through multilingual advisory statements on notices, publications and other written documents.
- DOR will provide a copy of the Language Access Plan to any individual upon request.
- DOR will post the Language Access Plan on the Department's intranet system.

9. Agency monitoring

Each year, DOR will review the LAP, and update it if needed. DOR will monitor the initial LAP implementation to ensure the use of translation and interpreter services. The review will assess:

- Whether there have been any significant changes in the composition or language needs of the program population served by DOR. DOR will make this assessment using data collected by DOR and supplemented by data from the U.S. Census and other appropriate sources;
- Whether additional vital documents require translation;
- Whether changes to the LAP are necessary to respond to any issues or problems related to serving LEP persons which may have emerged during the past year;
- Whether DOR is utilizing all available resources to publicize the creation of its LAP;
- Whether language codes are being used in the computer system and if the Department has taken the necessary steps to properly address established trends;
- Whether the training curriculum is effective in improving communications between DOR and LEP constituents;

- Whether DOR should take further action to provide more responsive and effective language services (for example, creating or expanding collaborations with community organizations or changing staffing priorities); and
- The number and nature of complaints filed for violations of the Plan, and how they were resolved.

Agency Head
Date:

Secretary
Date:

Language Access Complaint Procedure

You may file a complaint with the Agency Language Access Coordinator or the Office of Access and Opportunity if you believe you have been denied the benefits of this Plan. You must file your complaint within 6 months of the alleged denial. You must file a written complaint. To file a complaint with the Language Access Coordinator, submit the written complaint to:

Angel L. Zayas, Language Access Coordinator
Massachusetts Department of Revenue
100 Cambridge St. Suite 600
Boston MA 02114
zayasa@dor.state.ma.us

To file a complaint with the Office of Access and Opportunity, please submit the written complaint to the attention of:

Office of Access and Opportunity
Executive Office of Administration and Finance
State House, Room 373
Boston, MA 02133
Email Address: Ronald.Marlow@state.ma.us