

**Low Income Tax Clinics (LITC)  
Directors' and Clients' Surveys  
OMB Clearance Package – January 2011**

**1. Background**

*Justification*

This project is part of the IRS multilingual strategic objectives to assess the needs of limited-English proficient (LEP) taxpayers in meeting their tax filing obligations. Executive Order (E.O.) 13166 requires federal agencies to conduct an “assessment of the language needs of the population to be served.”

Low Income Tax Clinics (LITC) are qualifying organizations that represents low income taxpayers involved in tax disputes with the IRS and/or provide education on tax rights and responsibilities to LEP taxpayers. Though the LITC receives partial funding from the Taxpayer Advocate Services (TAS) of the IRS, the associated clinics and their volunteers are completely independent of the IRS in deciding upon income guidelines and other criteria related to representation of tax clients. The LITCs are operated by nonprofit organizations or academic institutions. Under the LITC grant program, the IRS awards matching grants of up to \$100,000 a year to organizations operating independent tax clinics.

This project is designed to assess LITC-LEP client awareness and use of IRS foreign language tax products and services as well as determine the effectiveness of IRS foreign language products and services. The Multilingual Initiative (MLI) Strategy Office will use this information to update the strategies and objectives of its LEP needs assessment plan.

*Previous Assessments Conducted by the MLI Office*

Previous surveys have been conducted with both the LITC directors and clients. A brief review of the most recent ones is provided below.

**2009 LITC Directors' Survey**

During December 2009, staff from MLI distributed a self-administered questionnaire to a group of LITC directors while attending a conference in Washington, DC. The questionnaire contained 12 items that measured five basic content areas regarding several types of IRS services that LITCs and LEP taxpayers used. The results and findings about the level of LEP needs and services were based on a convenience sample of 47 completed questionnaires from the LITC directors who voluntarily participated in the survey. Because this was not a probability sample, the survey results only applied to this group of participants and could not be generalized to all LITCs located throughout the United States.

### *Conclusion and Recommendations*

The results of the LITC Directors' 2009 Survey advanced the case for the IRS to provide more services in foreign languages. The responses from the LITC Directors' Survey revealed the following about the tax assistance needs of LEP taxpayers:

1. Almost 25% of the LITC directors stated that 76% to 100% of their clients had limited English language skills.
2. A majority of the LITCs provided education and outreach services to the LEP clients.
3. About 60% of the LITCs used several IRS translation services, to assist LEPs.
4. Almost 90% of the LITC directors were aware of the IRS website and 80% used it to help LEPs with tasks such as downloading IRS forms or accessing tax information.
5. LITC directors expressed an interest in having more IRS documents translated into other languages. Between 25% and 50% of the LITCs needed translation services in Spanish, Chinese, Korean, Vietnamese, and Russian to help their LEP clients.
6. The most common foreign languages spoken by LITC clients, in order, were Spanish, Korean, Russian, and Chinese.

The results of the LITC Directors' Survey supported the need for the IRS to provide tax assistance services in additional foreign languages, namely, Russian, Vietnamese, Chinese, and Korean. Additional tax assistance services might entail more resource allocation from the IRS to assist LITCs in the translation and educational services to LEP clients. According to the participants, more IRS documents, forms, and information brochures need to be translated into other foreign languages, and made available on expanded foreign language websites.

### **2009 LITC Client Survey**

The Multilingual Initiative Strategy Office provided 162 LITC sites with self-administered surveys to be distributed to their LEP clients from April through June 2009. These surveys were translated into the top 5 LEP languages (Chinese, Korean, Russian, Spanish, and Vietnamese) that the IRS monitors. The surveys contained 13 questions covering five areas of interest: demographics, English language proficiency, awareness of IRS products/services, additional IRS products/services recommended, and whether LITC clients used and were satisfied with the IRS website. The results and findings were based on a sample of 478 completed questionnaires from 24 participating LITCs. A convenience, not a probability sample was used for distributing the surveys to LEP clients. Therefore, the results from this survey were restricted

to those participating and could not be generalized to all LITC clients that had limited English language skills.<sup>1</sup>

### *Conclusion and Recommendations*

The results of the LITC Clients' 2009 Survey showed that the majority of survey respondents spoke Spanish or Russian at home, communicated in English with moderate to great difficulty, and were unaware of most IRS products/services offered, especially IRS.gov/Espanol and translated forms and booklets. However, LITC clients that used IRS.gov indicated they were satisfied with it, and when asked, they appeared to be satisfied with the products and services that are currently offered by the IRS.

Wage & Investment Research & Analysis (WIRA) recommended that MLI work to increase awareness of IRS.gov/Espanol and the availability of translated materials to Spanish speaking LEPs. Since the respondents were all LITC clients, WIRA suggested MLI leverage LITCs to market those services as a first step. Further, WIRA recommended that MLI work with SPEC to provide volunteer return preparation to Russian speaking taxpayers.

### *Objective of the Current Data Collection*

The major goals of the current project are to re-evaluate the LITC-LEP needs and to ascertain if there is a need to expand IRS products/services in foreign languages other than Spanish, e.g., Chinese, Korean, Vietnamese, and Russian. The data will allow the IRS to determine better ways to meet the needs of the LEP clients and the best methods of marketing non-English products and services. Though the feedback received will not institute new policy, it will enable the IRS to effectively meet taxpayer needs.

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<sup>1</sup> W&I Research & Analysis, "Multilingual Initiative Survey: Limited English Proficiency Clients Utilization of Low Income Tax Clinics," December 2009.

## 2. Methodology

### *Data Collection*

Data will be collected from the two surveys (LITC Directors' Survey and LITC Clients' Survey) that will be administered during the filing season (February 2011 – April 2011) at 119 out of 166 LITCs. The sites were specifically selected because they served LEP clients in Calendar Year (CY) 2010.

### *Selection of Participants (LITC Directors)*

One paper copy of the Directors' survey will be sent to each of the 119 LITCs that offered tax assistance to LEP clients during filing season and were recipients of the 2010 IRS LITC grant. LITCs located in all 50 states, the District of Columbia, and Puerto Rico will be solicited. An e-mail will be sent to the directors of these LITCs prior to mailing the surveys.

The 2011 LITC Directors' Survey will be offered to all ESL-LITC directors as follows:

- a. WIRA will mail a survey along with a postage-paid envelope to each LITC that assists LEP clients on February 28, 2011.
- b. Directors who wish to participate will take the survey and return the completed survey using the postage paid envelope to WIRA Research Group 1 in Atlanta, Georgia no later than April 22, 2011.
- c. WIRA will send a reminder e-mail on March 7 to those LITCs that have not returned their surveys.
- d. WIRA will compile the survey results, conduct the analyses, and issue a final report to the MLI Strategy Office.

The survey is intended to capture feedback from LITC directors on the tax services needed to better serve their LEP clients, the effectiveness of the IRS website in Spanish ([www.irs.gov](http://www.irs.gov)), and to ascertain if there is a need to expand IRS products/service offerings in foreign languages other than Spanish, such as Chinese, Korean, Russian, and Vietnamese.

### *Expected response rate:*

A response rate of 29% was chosen based on the response rate of the 2009 LITC Directors' Survey. The survey will be self-administered by each of the 119 LITC directors that had LEP clients in CY 2010.

### *Data Collection Dates:*

The LITC Directors' Survey will be mailed on February 28, 2011 with a postage-paid envelop. The directors will be asked to return the completed or semi-completed survey directly to WIRA by April 22, 2011. This survey will be in English only.

### *Selection of Participants (LITC Clients)*

Roughly 19,860 paper copies of the survey in English as well as the top five languages (Spanish, Chinese, Korean, Russian, and Vietnamese) will be sent to the 119 LITCs that offered tax assistance to LEP clients during the last filing season and were recipients of the 2010 IRS LITC grant. LITCs located in all 50 states, the District of Columbia, and Puerto Rico will be solicited. An e-mail will be sent to the directors of these LITCs prior to mailing the surveys.

The survey administration period will begin on March 2, 2011 and go through April 22, 2011. WIRA will send out the two surveys on February 28, 2011 assuming OMB approval will be received by then. Each participating LITC will receive 60 surveys per language (English, Spanish, Chinese, Korean, Vietnamese, Russian) depending upon the LEP clientele served. Four postage-paid large envelopes will be included for the LITCs to return completed or semi-completed surveys directly to WIRA on the following dates:

March 14	April 11
March 28	April 22

The LITC Client Survey will be offered to all LEP clients who come into an ESL LITC during survey administration period as follows:

- a. Each LITC will be given 60 surveys in each of the top five languages as well as English. Therefore, the number of surveys an ESL LITC may receive lie between 60 to 360 copies. The LITC can then administer these surveys while assisting LEP clients. An estimated total of 19,380 surveys will be mailed nationwide.
- b. LITCs will return the completed and incomplete surveys in the postage paid envelopes provided to WIRA Research Group 1 in Atlanta, Georgia after survey administration.
- c. WIRA will send reminder e-mails to LITCs a week prior to the initial survey return due date.
- d. WIRA will compile the survey results, conduct the analyses, and issue a final report to the MLI Strategy Office.

The survey is intended to capture feedback from LEP taxpayers that use LITCs for tax assistance (e.g., communication, vital document needs), the effectiveness of the IRS website ([www.irs.gov](http://www.irs.gov)), and to ascertain if there is a need to expand IRS products/service offerings in foreign languages other than Spanish, such as Chinese Korean, Russian, and Vietnamese.

### *Expected response rate:*

The response rate is estimated to be 20% based on previous LITC Client surveys. The survey will be administered by LITC clinicians while assisting LEP clients during the 2011 filing season.

### *Justification for Low (Under 50%) Response Rate for the Two Surveys*

With regard to the low response rates of the two surveys, the IRS will assume that all data collected from these surveys are qualitative in nature, and that no critical decisions will be made solely from the analyses of the survey data. The results from each of these surveys represent just one piece of a larger set of information needed to assess the needs of the respective populations in relation to the services provided by the IRS. The overall response rate for the surveys is estimated to be 20%.

#### *Proposed method to deal with non-response (for both surveys):*

LITC directors and clients will be motivated to participate based on the importance placed on addressing the concerns of LEP clients to add and/or improve IRS foreign language tax products/services. E-mail reminders will also be sent to motivate the LITCs to have participants complete the appropriate survey.

#### *Proposed method of analysis (for both surveys):*

Descriptive statistical analyses which provide a summary of the data collected and provide comparisons across the LITC-LEP director (client) groups; and inferential statistics to try to conclude from the sample data what the intended LITC-LEP client population might need concerning IRS foreign language products and services.

#### *Proposed usage of the results*

The results from these two surveys will:

- a. Help determine if there is a need for the IRS to allocate resources to provide tax services in additional foreign languages (e.g. Chinese, Korean, Russian, Vietnamese).
- b. Provide tax service management with the non-English IRS tax products/services awareness of LITC clients who have limited English skills.
- c. Assist the IRS in determining the effectiveness of non-English IRS products/services.

#### *IRS unit conducting the project*

Wage & Investment Research & Analysis (WIRA) Research Group 1  
401 W Peachtree St  
Atlanta, GA 30308-3510

### **3. Acknowledgement of Privacy, Disclosure, and, Security**

WIRA personnel will ensure the privacy, disclosure, and security of the survey results. Public and official access to the information will be tightly controlled as stimulated by the security requirements of the Computer Security Act of 1987 and Office of Management and Budget Circular A-130.

#### 4. Estimated Burden Hours on Participants

The burden hours for each survey are shown below.

##### *LITC Directors' Survey*

Burden Hours = {(Number of minutes to complete the survey x number of persons responding)/60 minutes}

- a. Expect 35 respondents (29% response rate) with LEP clients to participate in the survey. One copy of the survey will be sent out to each of the 119 LITC directors.<sup>2</sup>
- b. Total burden hours are estimated to be 26 hours.
  - 1) 10 Burden Hours = {(5 minutes per cover letter/email x 119 LITC)/60 minutes}. The 5 minutes includes the time to read cover letter/email.
  - 2) 6 Burden Hours = {(10 minutes per survey document x 35 respondents)/60 minutes}. The 10 minutes includes the time to read and respond to the question or statement.
  - 3) 10 Burden Hours = {(5 minutes per reminder email x 119 LITC)/60 minutes}. The 5 minutes includes the time to read reminder email.

##### *LITC Clients' Survey*

Burden Hours = {(Number of minutes to complete the survey x number of persons responding)/60 minutes}

- a. Expect 3,972 respondents (20% response rate) from the LITC sites administering the survey. Roughly 19,860 copies of the survey will be sent out to 119 LITCs.<sup>3</sup>
- b. Total burden hours are estimated to be 987 hours.
  - 1) 10 Burden Hours = {(5 minutes per cover letter/email x 119 LITC)/60 minutes}. The 5 minutes includes the time to read cover letter/email.
  - 2) 265 Burden Hours = {(1 minute to be asked to take the survey x 15,888 taxpayers who decline taking the survey)/60 minutes}
  - 3) 662 Burden Hours = {(10 minutes per survey document x 3,972 respondents)/60 minutes}. The 10 minutes includes the time to read and respond to the question or statement.

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<sup>2</sup> WIRA expects as least 35 respondents (29% of the 119 LITC clinics with LEP clients) to participate in the survey.

<sup>3</sup> Roughly 19,860 copies of the survey will be provided to 119 clinics in English and each of the top five non-English languages for survey administration. WIRA expects 3,972 respondents (20% of the 19,860 surveys) to participate in the survey based on the response from the 2009 LITC Clients' Survey. The LITCs will encourage all LEP clients they encounter during the tax season to take the survey in order to help the IRS improve its LEP services.

- 4) 10 Burden Hours = {(5 minutes per reminder email x 119 LITC)/60 minutes}. The 5 minutes includes the time to read reminder email.
- 5) 40 Burden Hours = {(20 minutes to place completed surveys in envelopes and mail back to IRS x 119 LITC)/60 minutes}. The 20 minutes includes the time to place surveys in postage paid envelope and drop off in mail box four times.

**Total burden hours for both surveys: 1,013 hours.**

**5. Estimated Cost of Project**

- a. Wage & Investment Publishing is estimating the cost for printing and mailing the surveys (includes return mailings). However, WIRA estimates the total costs for the two surveys to be \$9,532. The estimates are based upon \$0.03 per page and \$10 per envelope. The calculations are as follows:  
LITC Directors' Survey

<u>enclosures</u>	
surveys (1 page, front and back)	119
cover letters	<u>119</u>
total enclosures	238

<u>envelopes</u>	
to mail surveys to LITCs (one per site)	119
return envelopes (one per site)	<u>119</u>
total envelopes	238

total costs for LITC Directors' Survey

\$ 0.03 per copy * 238:	\$ 7
\$10.00 per envelope * 238:	<u>\$2,380</u>
	\$2,387

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LITC Clients' Survey

(MLI will provide translate the English version into each of the top five languages listed as follows.)

enclosures

surveys (2 pages, front and back)

English	7,140
Spanish	6,720
Chinese	1,680
Korean	1,380
Vietnamese	1,560
Russian	<u>1,380</u>
sub-total	19,860
number of pages	<u>    x 2</u>
number of pages	39,720
number of cover letters	<u>    119</u>
total pages	39,839

envelopes

number of sites	119
number of return mailings (four per site)	<u>476</u>
total envelopes	595

total costs for LITC Clients' Survey

\$ 0.03 per page * 39,839 pages	:	\$1,195
\$10.00 * 579 mailings:		<u>\$5,950</u>
		\$7,145

**Total printing and mailing costs for both surveys:      \$9,532**

- b. Since MLI will be translating the surveys into the appropriate language, we do not see a need for external contractors.
- c. LITC personnel will administer the survey to their clients (LITC Clients' Survey) in addition to the LITC Directors' Survey.
- d. WIRA will perform the survey analyses upon receipt of the completed or semi-completed surveys from the tax clinics.

## **6. Attachments**

- a. Cover Letter to Accompany LITC Directors' Survey (an e-mail will be sent to LITC directors the day the surveys are mailed)
- b. LITC Directors' Survey
- c. Reminder E-mail for LITC Directors' Survey
- d. Cover Letter to Accompany LITC Clients' Survey (an e-mail will be sent to LITC directors the day the surveys are mailed)
- e. LITC Clients' Survey
- f. Reminder E-mail for LITC Client Survey
- g. List of LITC Sites by State