

Issue Paper Number 00-020



BOARD OF EQUALIZATION  
**KEY AGENCY ISSUE**

- Board Meeting
- Business Taxes Committee
- Customer Services and Administrative Efficiency Committee
- Legislative Committee
- Property Tax Committee
- Other

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## **Translating Publications 73, *Your California Seller's Permit*, and Publication 76, *Audits*, into Farsi**

### **I. Issue**

Should the Board translate publication 73, *Your California Seller's Permit*, and publication 76, *Audits*, into Farsi?

### **II. Staff Recommendation**

Staff recommends that the Board translate both publications into Farsi.

### **III. Other Alternative(s) Considered**

The Board could continue to translate these publications only in the four most commonly spoken languages in California and decline to translate into Farsi.

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#### IV. Background

The Persian American Society of CPAs, represented by Mr. Majid Zarrinkelk, has requested that the Board translate publications 73 and 76, *Your California Seller's Permit* and *Audits* respectively, into Farsi.

In 1973, the Dymally-Alatorre Bilingual Services Act mandated that state agencies which provide public service must employ bilingual staff when they serve a substantial number of people (5% or more) who cannot communicate effectively in English. The scope of the Act was broadened in 1977, when the Legislature further mandated that materials explaining services be translated as well.

To determine which non-English languages were most widely spoken in California, the Board relied upon information gathered from the State Personnel Board's Statewide Language Survey. It was found that in California, the top four were Spanish (4.6%), Chinese and Korean (both 0.38 %), and Vietnamese (0.28%). Although none of the languages met the 5% criterion specified in the Dymally-Alatorre Bilingual Services Act, the Board authorized translation into these top four languages. The translation program officially began in early 1990.

In 1997, Klynveld Peat Marwick Goerdeler (KPMG), following a management audit of the Board, recommended that the agency discontinue translating documents that had a less than 500-per-year usage rate. As a result, almost half (23) of the documents were discontinued at that time. Currently, the Board publicizes a total of 24 translated documents and relies on staff to provide personal interpretive assistance to non-English speaking taxpayers. New translations can be introduced and discontinued publications can be revived solely at the discretion of the Board.

Mr. Majid Zarrinkelk approached Mr. Chiang and asked that the Board consider publishing two of its documents, publication 73, *Your California Seller's Permit*, and publication 76, *Audits*, into Farsi. According to Mr. Zarrinkelk, the Society serves an estimated 600,000 Farsi-speaking individuals, most of whom are business owners in California. They have guaranteed that they will distribute *at least* 1,000 copies of each translated publication each year.

#### V. Staff Recommendation

Staff recommends that the Board accommodate the Persian American Society of CPAs' request and translate publication 73, *Your California Seller's Permit*, and publication 76, *Audits*, into Farsi.

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**A. Description of the Staff Recommendation**

Staff is currently seeking a new translation provider. Once the provider is identified through the bidding process, staff expects to be able to begin translating the two publications without further delay. Although Farsi is not included among the top four languages spoken in California, the commitment by the Persian American CPAs society to distribute at least 1,000 copies per year negates any concern of underutilization.

**B. Pros of the Staff Recommendation**

1. The Board would be actively pursuing its stated goal of educating and assisting tax and fee payers to comply voluntarily, while minimizing their compliance burden.
2. The Board would be fulfilling the request of the taxpayers.
3. The two Farsi-speaking Board employees would no longer be the sole source of interpretive assistance for Farsi-speaking taxpayers.

**C. Cons of the Staff Recommendation**

Funds would need to be reallocated within the translation program.

**D. Statutory or Regulatory Change**

None

**E. Administrative Impact**

There would be little administrative impact.

**F. Fiscal Impact**

**1. Cost Impact**

As shown below, the total estimated cost of translating the two publications for one year would be \$9,356.00:

Publication 73, <i>Your California Seller's Permit</i> .....	\$6,022.80
Publication 76, <i>Audits</i> .....	\$3,333.20

Although the Persian-American CPA Society has offered to translate the documents, this would not result in a significant cost savings. In order to ensure consistency with past publications the Board would still need to hire a language expert to review the documents.

**2. Revenue Impact**

There would be no revenue impact.

**G. Taxpayer/Customer Impact**

The Farsi-speaking taxpayers' needs would be better served and compliance should, therefore, be positively affected.

**H. Critical Time Frames**

None

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## **VI. Alternative 1**

### **A. Description of the Alternative**

The Board could continue to translate documents only into the four non-English languages that are most spoken in California (Chinese, Korean, Spanish, and Vietnamese) and decline to translate publication 73, *Your California Seller's Permit*, and publication 76, *Audits*, into Farsi.

### **B. Pros of the Alternative**

No funds would be shifted and translation projects would continue as planned.

### **C. Cons of the Alternative**

1. The needs of the Farsi-speaking taxpayers who do not speak English would not be met.
2. Interpretive assistance for Farsi-speaking taxpayers would continue to be limited, as there are only two Farsi-speaking employees on the voluntary bilingual list.

### **D. Statutory or Regulatory Change**

None

### **E. Administrative Impact**

None

### **F. Fiscal Impact**

None

#### **1. Cost Impact**

None

#### **2. Revenue Impact**

None

### **G. Taxpayer/Customer Impact**

The Board would not be serving the needs of the non-English, Farsi-speaking taxpayer.

### **H. Critical Time Frames**

None

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