# IN THE UNITED STATES DISTRICT COURT
# FOR THE NORTHERN DISTRICT OF CALIFORNIA

PUBLIC RESOURCE.ORG    )
           )
  Plaintiff      )
           )
  v.         )  Case No:  3:13-cv-2789
           )
INTERNAL REVENUE SERVICE,   )
           )
   Defendant.    )

## THIRD DECLARATION OF DWAYNE ROSS

I, Dwayne Ross, pursuant to the provisions of 28 U.S.C. § 1746, declare as follows:

1. This declaration is made to correct and clarify my prior declaration in this proceeding.

2. My prior declaration referenced an estimate of $ 2 million as the cost of developing software to extract Form 990 data from the batch files containing multiple electronically-filed returns of various types received by the Service in a given weekly cycle, redacting information exempt from disclosure, and storing the redacted files in a repository that could be made publically accessible, including a user interface.

3. The above estimate was a rounded figure based on a $2.2 million estimate.

4. The $2.2 million estimate included $ 2 million for the user interface used to retrieve the forms once they had been redacted, with the additional software development costs attributed to the need to extract the 990 data, redact it, and save the data once it had been processed ("filtering").

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5. The $ 2 million estimate for the user interface was provided by Online Services based on prior comparable projects.

6. The estimate for the additional costs associated with filtering was developed using the function-point methodology using the SEER for software parametric model as described in ¶¶ 6 – 10 of my second declaration.

7. Under this methodology, the filtering was estimated to require 3,021 effective lines of code, based on a Java gearing factor of 53 SLOC per function point, obtained by multiplying the gearing factor of 53 by the 57 unadjusted function points.

8. Based on historical data for the Service, SEER calibration resulted in an effective productivity of 482 Source Lines of Code (SLOC) per person-month.

9. The total estimate of $2.2 million estimate described above was determined to be comparable to a similar project completed in 2011, which allowed for automated extraction by the IRS of portions of the information reported on individual income tax returns and access to the extracted information through a user interface. The comparable project had an actual application software development cost of $ 2.15 million, which did not include any infrastructure or portal costs for public user access through the internet or otherwise.

10. Similarly, the $2.2 million estimate described above did not include any infrastructure or portal costs to allow public users to access the interface through the internet or otherwise.

11. Based on historical cost figures for comparable portal and network augmentation projects, it was estimated that making the hosted data available to outside users would require an additional investment of $646,000 in user portal design costs and $497,000 in network augmentation costs, on top of the $ 2.2 million estimate for filtering and the user interface, for an approximate total of $3.3 million.

12. The $ 2 million estimate for the user interface itself would be less if the information were only accessed internally. Additional costs that are incurred because the application is public facing, include the need for usability testing and Call Flow Point/Content Flow Point (CFP) tracking that identifies when users drop out of the application. However, removing the additional costs associated with developing a user interface for outside user would not reduce the total estimate for the user interface by more than $ 1 million.
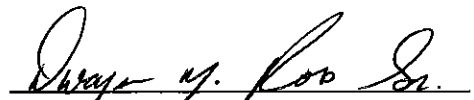
13. The component cost to extract Form 990, redact information exempt from disclosure, and to save it could be reduced if the Form 990 data were extracted and redacted as part of the user interface. However at this time it is not known if the 990 forms will be stored in a format that enables the application interface to meet the requirements for delivering redacted data to users on request.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

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Executed this ___th day of January, 2015.



_Dwayne M. Ross Sr._
Dwayne Ross
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Lanham, Maryland

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