



Share Our Strength Community of Practice Grant Case Study: Florida

Improving Access to Tax Credits for Families

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The American Rescue Plan Act of 2021 (ARPA) temporarily expanded the child tax credit (CTC) for most families with children. The CTC was already a key policy that reduces poverty among children and their families along with the earned income tax credit (EITC; Fox and Burns 2021); the CTC expansion increased the maximum credit for many and extended benefits to very low-income families who had previously been ineligible for the CTC or received only limited benefits (Tax Policy Center 2021). ARPA also mandated that up to half of a family's expected CTC be delivered as advanced payments. Families received monthly payments from July through December 2021. Shortly after payments began, food hardship dropped (Perez-Lopez 2021).

Barriers to Receiving CTC

To be eligible for the CTC, adults must have a child under age 17 that has a Social Security Number (SSN). The claiming adult is required to have either an SSN or an Individual Taxpayer Identification Number (ITIN). An ITIN helps those considered ineligible for SSNs comply with federal tax reporting and are generally used by noncitizens. For many families, monthly payments of the CTC began shortly after the ARPA passed, with the IRS using family and bank information provided on tax returns filed in 2019 or 2020. However, families with very low incomes, who often had not previously filed a tax return, were more likely to need to actively apply for the CTC and thus were at risk of missing out on the monthly payments. Families with very low incomes are often not required to file a tax return as they are below the filing threshold and are not eligible for tax credits with income requirements. In limited cases, the IRS may have been able to send advanced monthly payments based on information individuals provided to claim an economic impact payment (i.e., stimulus check) in calendar year 2020. But often these families would need to apply to receive the CTC. Even when a tax return had been filed, it could contain outdated information on who is supporting a child, which could result in money being sent to the wrong person. For example, if a child's parents are not married, the filer claiming the child could change from year to year (including grandparents and other guardians). Previously filed tax returns also would not include children born after those tax returns were filed. Those most likely to miss out on the automatic advanced payment were Hispanic/Latinx families, non-Hispanic/Latinx adults who are American Indian/Alaska Native, Native Hawaiian/Pacific Islander, or more than one race; adults with very low incomes, Spanish-speaking households, and families with mixed immigration statuses (Fischer et al. 2022; Karpman et al. 2021).

Description of Initiative

To improve awareness and take-up of the newly expanded CTC, Share Our Strength, a national organization working to end childhood hunger and poverty in the United States, provided grants to organizations and Volunteer Income Tax Assistance (VITA) sites in 13 states to improve outreach, tax assistance, and policy advocacy following the regular tax season (the regular tax season to file 2021 taxes opened January 24, 2022, and ended April 18, 2022). These organizations came together as a community of practice, learning together and sharing information in pursuit of their common goals. To facilitate learning from the experiences of the community of practice, the Urban Institute conducted an assessment of their successes, challenges, strategies, and results. These insights can inform ongoing outreach efforts for the expanded CTC, as well as outreach efforts for other tax benefits directed toward low- and middle-income families like the EITC. The most recent IRS and Census estimates of EITC participation suggest that 22 percent of eligible taxpayers failed to claim the EITC in 2018 (IRS 2022).

The Community of Practice

Share Our Strength worked throughout the grant period to intentionally build a community of organizations engaging in similar work. Share Our Strength regularly checked in with grantees and conducted bimonthly peer learning calls that involved experts sharing information on relevant topics including outreach and media and how to collect stories from clients, among others. Share Our Strength offered grantees access to SimplifyCT, a nationwide virtual VITA service that provides one-on-one support for grantees with questions about the CTC application process via a tax advice hotline. Another key partner of Share Our Strength is Code for America, a nonprofit organization that seeks to reduce the gap between the public and private sectors in their use of technology and design. The organization provided technical assistance on outreach and the use of GetCTC Simplified Filing Portal. Share Our Strength partnered with the National Disability Institute (NDI) to increase awareness of the CTC and other tax credits within the disability community. NDI provided office hours and webinars to grantee and subgrantee staff throughout the grant period on best practices to reach taxpayers with disabilities. Share Our Strength engaged a policy expert to consult with grantees advancing state-level tax policies. Finally, grantees could communicate with each other through the community of practice's Slack channel to share updates, questions, and lessons learned.

The Case Studies

The Urban Institute's assessment of the community of practice initiative includes a case study of grantees in 10 states, as well as two briefs on nationally focused work being led by the NDI and work with Native communities in three additional states (Montana, South Dakota, and Minnesota) supported by the Oweesta Corporation. Case study reports summarize and document grantees' activities, strategies, successes and challenges, best practices, and any actions taken toward improving equitable receipt of the CTC. The Community of Practice focused on four areas of work:

- Outreach intended to improve knowledge about tax benefits
- Tax assistance for families that had not yet received the CTC or other state or federal tax credits
- Collection of narratives that could help policymakers and advocates understand the importance of tax benefits
- Policy work intended to improve tax benefits in the future

This case study describes our approach and provides an overview of the grantees in Florida and their grant-funded activities, including their policy, outreach, and tax assistance work, and closes with information on their lessons learned and future goals. The material in the case study is based on the interviews that we conducted with grantees, subgrantees, and partners. Subgrantees are defined as organizations that received direct funding from the grantee, whereas partners are groups that grantees collaborated with without exchanging money.

Case Study: Florida

Florida State-Level Tax Environment

People in all states have access to the federal tax credits, but in some states, additional state tax credits benefiting similar populations exist. However, Florida does not have a state income tax and does not have any state-level tax credits.

Nationally, an estimated 79.3 percent of eligible taxpayers claimed the federal EITC in 2019, and in Florida, 82.4 percent of eligible taxpayers claimed the federal EITC (IRS 2022). Families eligible for larger benefits are more likely to receive the EITC, and the majority of people eligible for the EITC that do not receive the EITC do not file a tax return (Holt and Duratinsky 2021; Goldin 2018). CTC participation is less well understood. In general, participation is likely higher than that of the EITC. The vast majority of families eligible for the CTC file tax returns each year. In 2021, the participation rate likely dropped slightly since families not required to file a return were made eligible for the full benefit.

Demographic Data on Families with Children

The national median annual household income for households with children under 18 in 2021 was \$84,197 and was \$71,340 in Florida. The average national child poverty rate in 2021 was 16.9 percent, compared with 18.4 percent in Florida. The average national child poverty rate in 2021 was 16.9 percent, compared with 18.4 percent in Florida.

A majority of people in Florida identify as white, non-Hispanic (52.6 percent), 26.2 percent identify as Hispanic/Latinx, 15.1 percent as Black, non-Hispanic, 2.7 percent as Asian, non-Hispanic, and 3.4 percent as American Indian, Native Hawaiian and Pacific Islander, or some other race or two or more

 $^{^1}$ "Median Family Income in the Past 12 Months (In 2021 Inflation-adjusted Dollars) by Presence of Own Children Under 18 Years," Table B19125, ACS 2021 1-year, Census Reporter, 2021,

 $https://census reporter.org/data/table/?table=B19125\&geo_ids=040|01000US\&primary_geo_id=01000US.$

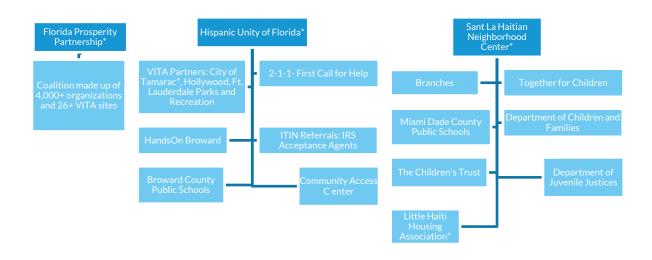
² "Small Area Income and Poverty Estimates (SAIPE): Under Age 18 in Poverty," United States Census Bureau, 2021, https://www.census.gov/data-tools/demo/saipe/#/?s_measures=u18.

races.³ Florida also has a food insecurity rate of 9.8 percent, compared with 10.4 percent nationally.⁴ Florida's Senate and House both lean Republican.

Grant Structure in Florida

In Florida, the main grant recipients are Florida Prosperity Partnership, Hispanic Unity of Florida, and Sant La Haitian Neighborhood Center. We also conducted interviews with City of Tamarac Parks and Recreation Department, a partner of Hispanic Unity, and Little Haiti Housing Association, a partner of Haitian Neighborhood Center, in late 2022.

FIGURE 1
Grantee, Subgrantee, and Partner Network in Florida



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Source: Share Our Strength Community of Practice.

Notes: We interviewed those with an * next to the name. Grantees and subgrantees are in dark blue. Partners are highlighted in light blue.

³ See table DP05 from the 2021 5-year ACS estimates in "Census Data," United States Census Bureauhttps://data.census.gov.

⁴ Alisha Coleman-Jensen, Matthew P. Rabbitt, Christian A. Gregory, and Anita Singh, "Household Food Security in the United States in 2021," September 2022, https://www.ers.usda.gov/publications/pub-details/?pubid=104655.

TABLE 1
Description of Interviewed Grantees and Subgrantees in Florida

Grantee/Subgrantee	Description of Organization	Grant Activities	Target Population
Florida Prosperity Partnership	Coalition of 4,000+ partners and members in and beyond Florida who primarily serve low- and moderate- income individuals and households	Supported in-person VITA sites and operated a virtual VITA site for the first time with grant funding. Increased outreach and collected stories around VITA with those working at VITA sites for the first time. Added GetCTC to website for first time. Engaged in legislative advocacy around VITA.	Low- or middle-income households, Limited-English proficiency households, and senior citizens
Hispanic Unity of Florida	Organization focused on empowering and providing supports for immigrants and multi-cultural working families in South Florida	Funding allowed them to hire a Family Benefits Navigator, who provided education, outreach, and tax assistance for families who had not yet received the child tax credit post-season at three partner sites	Immigrant communities, low- or middle-income households, households with elderly (65+) adults, and Spanish, Haitian Creole, and Portuguese speaking communities throughout Broward County
Sant La Haitian Neighborhood Center	Organization focused on strengthening South Florida's Haitian community	Conducted targeted outreach around the child tax credit within Haitian Community in South Florida, managed VITA site, and provide financial coaching classes	Primarily the Haitian community in South Florida, with an average age of about 50 to 65, immigrant communities
City of Tamarac Parks and Recreation Department	VITA site for residents of Tamarac	Coordinated VITA's tax program with Hispanic Unity and through this partnership introduced the family benefits navigation program including assistance in applying to other programs like SNAP and Medicaid	Families with children, senior citizens, single people 18 years and older
Little Haiti Housing Association	Community development corporation serving development needs of low-income residents and neighboring communities in North and Northeast Miami Dade County	Partnered with Haitian Neighborhood Center to offer classes for financial literacy, including education around child tax credit	Low-income residents of the Little Haiti community of Miami

 $\textbf{Source:} \ \textbf{Organization} \ \textbf{websites} \ \textbf{and} \ \textbf{interviews} \ \textbf{with} \ \textbf{grantees} \ \textbf{and} \ \textbf{subgrantees}.$

FIGURE 2

Logic Model for Hispanic Unity of Florida

Inputs

- Organization funding
- Federal CTC eligibility criteria
- •ITIN eligibility criteria
- Documentation requirements
- Multilanguage service capacity
- Community partners
- •VITA extended services sites
- Program staff

Activities

- •Hire family benefits navigator
- •Develop partner collaborations
- •Issue press release
- •Launch social media campaigns (Facebook, Instagram)
- •Launch email campaign
- •Promote CTC on company website
- •Open extended VITA service sites
- Create flyers
- •Translate all marketing and outreach materials
- Attend community events
- Conduct presentations
- Provide CTC screening and application assistance
- •Provide ITIN application assistance
- •Share CTC information and ways to receive assistance
- Map community resources
- •Conduct referrals to community base resources
- Obtain client testimonials

Outputs

- Number of clients reached at events
- Number of attendees at presentations
- •Number of referrals to VITA site
- Number of screenings
- Number of returns prepared with CTC
- Number of ITIN applications for families with CTC eligible children
- Number of people reached via social media campaigns
- Number of people reached by email campaigns
- Number of success stories/testimonials
- •Number of flyers distributed
- Number of phone calls returned
- Number of press releases

Short-Term Outcomes

- •Increase awareness of, and access to, CTC
- •Families receive CTC
- •Families develop tax filing history
- Families build awarenes of free financial capability programs (e.g., VITA, CWF).
- •Short term relief (food, housing, childcare)



Long-Term Outcomes

- •Child and family food insecurity is minimized
- Families utilize free community resources to build financial resilience
- •Agencies obtain data and testimonials to fuel public policy initiatives

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FIGURE 3

Logic Model for Sant La Haitian Neighborhood Center

Inputs

- Staff
- Marketing materials, telephone/mobile, laptop, desktop computers, printer
- Partners/Collaborat ors
- •Teleskopi (Sant La's flagship Creolelanguage television program)
- •Community Radio through successful and population programs like "On the Air," Radio Compas, and others
- •IRS Certified In-House and Virtual Volunteers
- GetCTC.org

Activities

Policy

- Advocating for permanent extension of the CTC and a permanent funding of VITA all year long
- Social media campaign
- Outreach
- Presentations through partner's First-Time Homebuyer program
- Shows on Teleskopi (FB and the community TV network) to call on eligible taxpayers who have not yet claimed the CTC
- •Radio interventions (On the Air) to call on households over the tri-county area to screen for possible non-filers who still need to claim the credit
- •Tax preparation service for 600 families
- Record stories from clients

Outputs

- •#EndChildPoverty Campaign aimed at a permanent advanced CTC (September)
- •#BuildBackForJustice call to action in partnership with Prosperity Now for a permanent advanced CTC
- Constituency within the tricounty area exposed to the information via TV & Radio
- 50,000 households received accurate information on advance CTC eligibility criteria & claiming (15,000 through community radio)
- 700 families received free tax preparation services. About 25% claimed the CTC and 35% claimed the EITC.
- Build a client socioeconomic and demographic profile

Initial Outcomes

- •Elected officials become more aware of VITA role in the community and the impact of the advanced CTC on child poverty in America
- •Families experience an increase in knowledge related to the tax credits
- •Families become aware of Sant La's role as a trusted VITA site with twenty years of free tax preparation delivery
- •Taxpayers increase their knowledge
- Families begin to inquire about their own qualifications for the credit. Listeners (mostly nonfilers) who want to inquire will call to make sure they are eligible for the credit
- Families receive an income boost through their refund
- Clients' socioeconomic and demographic profile is used as supportive data in grant writing and advocacy

Intermediate Outcomes

- Families start building their financial security under the guidance of financial coaches
- •Constituents, stakeholders, and funders are aware of Sant La's work and its impact on the community

 Data will help measure the impact of Sant La on the community as a whole

Long-Term Outcomes

- •Elected officials are actively promoting all year long VITA permanent funding as well as a permanent expansion of the Advance Child Tax Credit
- Families are provided the tools and knowledge for long-term financial stability
- Funders provide funding for Sant La's sustainability as a high producing VITA site

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Outreach Work

Grantees identifying a minimum of two to three communities in their state to deliver post-tax season outreach and enrollment strategy for the CTC, EITC, and other relevant benefits. Grantees were allowed to develop and employ a wide range of strategies. Some grantees also utilized GetCTC's unique URL system, an outreach tracking weblink that allowed GetCTC staff to track how many people were reached that started a tax return—a helpful metric in gauging effectiveness of outreach strategies. GetCTC is a national online platform developed by Code for America (CFA) to allow families with children with incomes below \$25,000 to claim a CTC without filing a full tax return. Upon request, CFA created a unique URL for organizations to use to better track how people found GetCTC.

Florida's outreach strategy centered around leveraging relationships with partners, stakeholders, and trusted messengers in the community to build general awareness regarding the availability of the advanced child tax credit and other tax credits.

Florida Prosperity Partnership

- Conducted meetings with government agencies such as the Department of Children and Families and the Department of Economic Opportunity to discuss the importance of VITA and opportunities around the CTC. Invited staff from the Department of Children and Families to attend their VITA conference.
- Conducted outreach for VITA volunteer recruitment in schools to engage students who have the potential to be great advocates for VITA and will soon be filing taxes themselves for the first time.

Hispanic Unity of Florida

- Hired one of their seasonal tax preparers as a Family Benefits Navigator in the post-tax season, dedicated to identifying and supporting taxpayers who had not yet filed their taxes or claimed the child tax credit; the Family Benefits Navigator conducted outreach and shared resources at three sites: Hollywood, City of Tamarac Community Center, and Fort Lauderdale Urban League; the Family Benefits Navigator provided individual counseling to over 450 individuals, assisted 113 individuals and families, and assisted 45 taxpayers seeking help with taxes and ITIN applications
- Partnered with Legal Aid on ID events for undocumented workers who don't have a
 government ID to connect them with tax services and ITIN application prep to access the CTC
- Conducted outreach via flyers, presentations, their website and partners' websites, and other digital initiatives; they shared about 100 Facebook and Instagram posts in English and Spanish combined, which they estimated reached more than 15,000 taxpayers; other outreach efforts included creating a banner that promoted the CTC on their website, press releases in English and Spanish, and two email campaigns that reached about 10,000 taxpayers per campaign

 Operated a telephone hotline for when people have questions around filing their taxes or issues with their returns

Sant La Haitian Neighborhood Center

- Conducted outreach via community television and radio shows "Teleskopi" and "On the Air," respectively; Haitian Neighborhood Center was invited to "On the Air," a radio show hosted by one of their community partners, twice to discuss the advanced CTC and other credits to inform the Haitian community regarding the credits
- Engaged with influencers and trusted messengers to publicize the availability of the child tax credit; they gave presentations to different churches in the community whose members then updated and contacted other members of the congregation
- Engaged with their contacts within the Neighborhood Advisory Group, a group of seven or
 eight people in different sectors of North Miami, with whom the Haitian Neighborhood Center
 meets with quarterly to get updates on what is happening in the community; they also recruit
 members of the advisory group for tax preparation services

City of Tamarac

 Conducted outreach via flyers and social media, including Facebook; they also sent out information about the VITA program via the Tamagram, a published newsletter that goes out to every household in the City of Tamarac

Little Haiti Housing Association

 Conducted outreach primarily via word of mouth and flyers they distributed at the local church to the people who attend services

Successes

- Working closely with partners: Partnering with community organizations allowed grantee organizations to better reach different communities. For example, Hispanic Unity of Florida leveraged their partnership with Community Access Center (CAC), a local nonprofit that serves primarily Haitian and Caribbean populations in the county. The CAC has the linguistic and cultural expertise, so they believe that community members have more trust in the organization. Leaning on trusted partners helped organizations expand their outreach.
- Spreading the word through trusted messengers: Organizations in Florida got the word out through trusted messengers in the community and through local groups like churches and neighborhood advisory groups. Haitian Neighborhood Center reached out to influencers in the community to talk about the child tax credit on local television and Facebook shows, or to get the word out to people in their community.

- Language accessibility: All Florida grantees and partners offered resources and trainings in languages other than English to best serve their target populations. Hispanic Unity of Florida offered resources translated into Spanish, Haitian Creole, and Portuguese. Haitian Neighborhood Center and Little Haiti Housing Association primarily provides resources, outreach, and financial education classes in Haitian Creole. The City of Tamarac VITA site implemented a language line this past year that provides services to interpret a customer's request if staff cannot speak to the person in that language.
- Access to transportation: Hispanic Unity of Florida partnered with the City of Tamarac to provide their family benefits navigation resources on days that a shuttle was running from the East Side of Tamarac to the West Side. Because many families are located on the east side of Tamarac who do not have access to transportation to get to the community center on the west side where the VITA program is located, the city ran a shuttle on Mondays and Wednesdays from 9:00 a.m. to 5:00 p.m. for the last five months.
- Connecting people to federal benefit programs and financial literacy classes: Hispanic Unity of Florida integrated their VITA and income support services by staffing their family benefits navigation and income support staff at three partner VITA sites. Income support staff provided screening and enrollment assistance for federal benefit programs like SNAP and Medicaid at the VITA sites. Haitian Neighborhood Center and Little Haiti Housing Association also provided other financial literacy and first-time homebuyer education classes to some of their clients.
- Targeted outreach for "hard-to-reach" communities like undocumented workers: Hispanic Unity of Florida conducted targeted outreach for undocumented workers during ID events they organized in partnership with Legal Aid.

Challenges

- Lack of trust: Organizations faced challenges with people feeling comfortable enough to trust them with their financial information and receive help preparing their taxes. "It takes a lot to get people in because of trust issues. People are subject to identity theft. They might see us in the context of predatory tax services that charge exorbitant fees. Their image of us is biased because of those experiences... There's always a challenge of gaining community members' trust especially if they've been victims."
- Digital divide: For services that organizations provided virtually, they noted some members in their community do not have the internet access, technology, or digital skills to access those services. For example, many people in rural communities or senior citizens may not have been able to access the virtual VITA services that Florida Prosperity Partnership provided. The Haitian Neighborhood Center noted the digital divide in their community—outside of calling, some people are not able to use their smartphones and therefore preferred in-person tax preparation services.
- Political climate and "public charge": "The political climate is another challenge. We have to acknowledge that certain states and jurisdictions are not friendly to immigrants.... If they feel

that they are being perceived as a 'public charge,' they are afraid of taking advantage of services that they are entitled to. There's a lot of layers we should keep in mind when we try to figure out what are the barriers for people accessing our services."

- Challenges in the off-season and timing: Conducting outreach and providing tax assistance during the off-season presented additional challenges, as the momentum had shifted elsewhere. Organizations struggled to get agencies to commit to doing strong outreach because the tax season was over, and summer school or summer employment took precedent.
- Challenges with GetYourRefund and GetCTC: Florida Prosperity Partnership and Hispanic Unity of Florida faced challenges in using GetYouRefund and GetCTC. They noted the long turnaround time in communicating with the taxpayer, having them respond, and then uploading correct documentation. They also described issues with GetYourRefund referring clients from out of the state or outside of the communities that they serve, or calling clients from an out-of-state area code that made them less likely to answer.

Tax Assistance Work

Grantees in the cohort can either be statewide nonprofit organizations that engage in advocacy, policy, and outreach work, or they can be VITA sites. VITA sites offer free tax preparation help to low-income individuals, persons with disabilities, the elderly, and non-English speakers that otherwise face barriers preparing tax returns, including claiming valuable tax credits. Nationally, about 60 percent of tax returns are prepared with the help of a tax preparer, though it is not a requirement that one be used. Although VITA sites are used to prepare a relatively small amount of all returns (less than 2 percent of tax returns with incomes less than \$30,000 are filed each year with VITA sites), they provide a critical resource that allows people to avoid costs associated with using a paid tax preparer and receive the full value of their tax credits.⁵

In Florida, all three grantees (Florida Prosperity Partnership, Hispanic Unity of Florida, and Sant La Haitian Neighborhood Center) as well as the City of Tamarac (partner of Hispanic Unity of Florida) provided tax preparation services as VITA sites. VITA grantees and partners offered post-tax season CTC outreach. Florida Prosperity Partnership provided tax preparation services as a virtual VITA site through GetYourRefund. Hispanic Unity of Florida provided tax preparation, assistance, outreach, and education through their VITA program. They offered VITA services in the post-season at their headquarters site in Hollywood, and partner sites at the City of Tamarac Community Center, and the Fort Lauderdale Urban League.

Some specific challenges included helping immigrant populations file, as only those with ITINs can receive the credit. Hispanic Unity of Florida found some success in helping inform people of the ITIN applications when they partnered with Legal Aid to organize ID events targeting undocumented workers who do not have a government ID. Hispanic Unity provided assistance and outreach to connect

⁵ "Why Do Low-Income Families Use Tax Preparers?" Tax Policy Center's Briefing Book, Tax Policy Center, accessed March 23, 2023, https://www.taxpolicycenter.org/briefing-book/why-do-low-income-families-use-tax-preparers.

them with tax services and ITIN application prep to access the CTC. Haitian Neighborhood Center shared that there has been more hesitancy around applying for ITIN's within the Haitian community, and therefore it is less common for them to support clients in preparing ITIN applications.

During the grant period, grantees in Florida did the following:⁶

- Filed roughly 500 tax returns
- Helped individuals claim roughly \$330,000 in CTCs and EITCs

Collecting Participant Data

Share Our Strength believes that client narratives can be a powerful advocacy tool, helping policy makers understand the impact of tax credits for low-income families. Florida Prosperity Partnership collected stories from volunteers working at VITA sites to understand their experience and ways the organization could better support them. Through the grant funding, Florida Prosperity Partnership created content that was VITA-specific for their free streaming platform called Spondulics. Hispanic Unity is working on different ways to collect success stories and share them to capture the story more in partnership with their staff dedicated to public policy. Haitian Neighborhood Center has used client testimony in the past for help with fundraising, as success stories can serve as living proof of the effectiveness of their services. For example, sharing client testimony for their program "Let's Talk Technology", a program dedicated to developing digital literacy around using Android or iPhone devices, allowed them to renew the grant for the program with the county. City of Tamarac Parks and Recreation Department conducts surveys for their VITA program and uses the feedback to inform future improvements to the program.

Policy Agenda

Share Our Strength also encouraged their grantees to partner with key stakeholders to identify and implement strategies to advance legislative or administrative priorities aimed at increasing access to tax credits. Most states include advocating for a state-level refundable CTC or EITC if the state does not already have one in their policy priorities. Other priorities include administrative changes such as creating simplified filing portals, advocating for tax forms in different languages, and data sharing between the IRS and state agencies. In regard to the simplified filing portals, at the time of the advanced CTC payments, the IRS faced a tremendous backlog of paper forms (GAO 2022). Families were encouraged to claim the CTC electronically to avoid new paperwork getting caught up in existing delays. Given the diversity of political environments across the cohort, this work may have taken many

⁶ These numbers are approximate and are pulled from ongoing reporting completed during the grant period. These may be inaccurate due to fluctuations and inaccuracies in the reporting process.

 $^{^7}$ 2022 Tax Filing Season Begins Jan. 24; IRS Outlines Refund Timing and What to Expect in Advance of April 18 Tax Deadline," IRS, January 10, 2022, https://Content.Govdelivery.Com/Accounts/USIRS/Bulletins/304f388?Reqfrom=Share/.

forms. Unlike short-term outreach efforts to increase access to tax credits, policy work is typically a long-term endeavor.

Florida Prosperity Partnership and Haitian Neighborhood Center lead this work given their expertise in this area. Overall, Florida Prosperity Partnership has identified multiple potential appropriations bills it intends to submit in the coming year surrounding mandatory notification of tax credit qualification, mandatory notification of VITA service qualification, and more. Haitian Neighborhood Center continues to advocate for the need to make the advanced CTC a permanent solution, as well as permanent funding for a year-long VITA service regardless of funding from the IRS.

One of the challenges in Florida was lawmakers' focus on the elections taking away from the legislative agenda. FPP also noted the timing of the grant did not quite align with the legislative timing in Florida. Hispanic Unity shared they have less experience with policy work but are beginning to turn their work into a policy agenda within the state, and improving collection of success stories to share in their public policy efforts.

Lessons Learned and Future Goals

The expanded CTC in 2021 included substantial benefits for people who had previously received no or limited benefits from the CTC. To deliver those benefits, advocates in many states worked together to reach the communities least likely to receive the credit including Hispanic/Latinx, American Indian/Alaska Native, Native Hawaiian/Pacific Islander, and low-income families. The temporary nature of the credit also offered an opportunity for organizations to advocate for the credit's continuation at the federal level, or supportive state policies.

Share Our Strength facilitated groups in states working together toward improved outreach, policy and advocacy, and access to tax assistance. This community of practice met regularly, shared strategies, and generally coordinated efforts in the hopes of having a larger impact than they would have if they had not collaborated.

Lessons Learned

- Trusted relationships with communities are imperative. Hispanic Unity noted, "Translating documents goes only so far, you have to have relationships with communities regardless of language. We are more successful when clients are already familiar with us through another service we provide or another partner we work collaboratively with over the course of our history here."
- A great deal of knowledge exists within the VITA system, and sites can learn from each other. FPP said, "Try to come up with a plan, talk to other people who have already done that and come up with a plan to see how you can enhance it. There's really no place you can learn more about VITA work than from those doing VITA work... Great ideas and new innovative ideas can only come from talking with those who are already doing it and learning what their needs are. A

- lot of people speak to knowing, especially around talk of a federal free tax system, but in VITA locations if you ask those same questions the answers you get will be a lot different."
- Organizations in Florida are learning how to better serve people with disabilities by being more familiar with disability programs, how people with disabilities want to be seen, and how to make services accessible so they can access the information themselves and exercise their agency on their own. Haitian Neighborhood Center noted, "The session with National Disability Institute was very important because we don't serve a large population of people with disability, but since we moved to the new building we have a nice ramp for people in wheelchairs so we are seeing more people with disabilities.... The seminar on disability was very helpful because it makes us see it differently. We come from a culture where we don't pay too much attention to that."

Future Goals

- Florida Prosperity Partnership is looking to improve their volunteer trainings, offer more specific tech assistance, and strengthen their commitments for student volunteers. They are working on securing funding to support their VITA program and are advocating for more grants for VITA programs across the state outside of the IRS's federal VITA grant. Florida Prosperity Partnership is also working with different organizations, including the IRS and Center for Independent Living, to offer virtual VITA trainings in American Sign Language (also known as ASL) in the future. Currently, only one VITA site exists in Florida that has an ASL interpreter onsite.
- Hispanic Unity of Florida is working on turning what they do into a policy agenda within the state in discussions with their Director of Public Policy. Some goals they have discussed include a SNAP benefit increase, Medicaid expansion, and ways that Hispanic Unity can provide data or stories to support these advocacy efforts. Hispanic Unity also is looking to hire someone, funding permitting, to continue the work that their Family Benefits Navigator started in the last tax season.

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