



Share Our Strength Community of Practice Grant Case Study: Maine

Improving Access to Tax Credits for Families
Julio Salas, Poonam Gupta, Jonathan Schwabish, and Elaine Waxman
April 2023

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 Even when a tax return had been filed, it could contain outdated information on who is supporting a child, which could result in money being sent to the wrong person.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 Maine 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: Maine

Maine State-Level Tax Environment

People in all states have access to federal tax credits, but in some states, additional state tax credits benefiting similar populations exist. Maine has a state-level earned income credit and a Child and Dependent Care Tax Credit, equal to 25 percent of the federal Child and Dependent Care Tax Credit and refundable up to \$500. Maine does not have a refundable child tax credit at the state level but does allow a dependent deduction that reduces taxable income. Reducing taxable income benefits higher-income families more than lower-income families.

TABLE 1
Maine State Tax Credits

Tax Credit	About	
Earned income tax credit	Yes (refundable ¹); 25% (50% for taxpayers with no qualifying children) of federal credit	
Child tax credit	No, but has a nonrefundable tax deduction for dependents	
Other tax credits	Child and Dependent Care Tax Credit (CDCTC) Property Tax Fairness Credit (PTFC) Sales Tax Fairness Credit (STFC)	

Source: Waxman, Samantha, and Iris Hinh. 2023. "States Can Enact or Expand Child Tax Credits and Earned Income Tax Credits to Build Equitable, Inclusive Communities and Economies." Washington, DC: Center on Budget and Policy Priorities.

¹ Nonrefundable tax credits can only be used to offset taxes owed. If a family qualifies for a tax credit worth more than they owe in state income taxes, the excess is lost. Families receive the full value of refundable tax credits. See "What Is the Difference between Refundable and Nonrefundable Credits?" Tax Policy Center Briefing Book, Tax Policy Center, accessed February 20,

2023, https://www.taxpolicycenter.org/briefing-book/what-difference-between-refundable-and-nonrefundable-credits.

Nationally, an estimated 79.3 percent of eligible taxpayers claimed the federal EITC in 2019, and in Maine, 81.6 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 \$84,800 in Maine. The average national child poverty rate in 2021 was 16.9 percent, compared with 13.8 percent in Maine.

A large majority of people in Maine identify as white, non-Hispanic (92 percent), 1.1 percent identify as Asian, non-Hispanic, 1.4 percent identify as Black, non-Hispanic, 1.8 percent identify as Hispanic/Latinx, and 3.6 percent identify as American Indian, Native Hawaiian and Pacific Islander, or some other race or two or more races. Maine also has a food insecurity rate of 9.5 percent, compared with 10.4 percent nationally. Maine's state Senate and House both lean Democrat.

Grant Structure in Maine

The primary grant recipient in Maine was the nonprofit legal aid and economic justice organization Maine Equal Justice (MEJ), headquartered in the state's capitol, Augusta. They worked with twelve subgrantees: New Ventures Maine, Portland Office of Economic Opportunity, Gateway Community Services, Prosperity Maine, Maine Immigrant Rights Coalition, Preble Street Resource Center, Maine Council of Churches, Maine Children's Alliance, Maine Association for the Education of Young Children, Maine Community Action Association, Maine Primary Care Association, and CTC Helpers.

We conducted interviews with MEJ, New Ventures Maine, Preble Street Resource Center, and SimplifyCT in the summer and fall of 2022.

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,

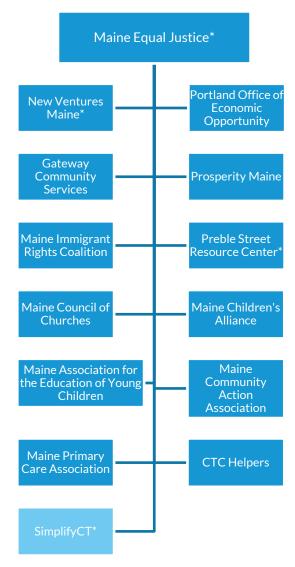
 $https://census reporter.org/data/table/?table=B19125\&geo_ids=040|01000US\&primary_geo_id=01000US.$

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.

³ See table DP05 from the 2021 5-year ACS estimates in "Census Data," United States Census Bureau, https://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.

FIGURE 1
Grantee, Subgrantee, and Partner Network in Maine



URBAN INSTITUTE

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.

TABLE 2
Description of Interviewed Grantees and Subgrantees in Maine

Grantee/Subgrantee	Description of Organization	Grant Activities	Target Population
Maine Equal Justice (MEJ)	Nonprofit working to increase economic security, opportunity, and equity for Maine residents.	Provided direct tax service during the off season (May to December) especially for state-level refundable credits like State Property Fairness Credit and the state earned income credit. Partnered with Simplify CT and Maine's VITA site.	Focus is on underserved communities like low- or middle-income households, households with limited-English proficiency, families with children, and more recently, immigrant communities.
New Ventures Maine	Nonprofit helping people from Maine achieve economic security.	Conducted outreach with and supported the "Credit to Kids Collaborative," which serves as an advisory council that focuses on hard-to-reach populations, outreach, tax credit education, and how they can benefit the populations they serve. Coordinated the state-wide VITA coalition known as CA\$H coalition.	Focus is on families with children, low- and middle-income households, households with elderly adults, Maine Native Americans, and some work with immigrants and refugees.
Preble Street Resource Center	Nonprofit human services agency providing free services to people experiencing problems with poverty and advocating for solutions.	Conducted large outreach campaign that consisted of social media, flyers in Arabic, French, Spanish, and Portuguese for asylee population, and in person CTC events.	Focus is on homeless and asylee populations.
Simplify CT	Nationwide virtual VITA resource and technical assistance resource providing one on one support for all Community of Practice grantees for any questions related to the application process for the child tax credit.	Provided direct technical assistance to Maine and helped with specific cases. Houses a national call center that Share Our Strength uses and Slack channel where grantees could ask tax experts questions.	As a national organization, they work with a variety of diverse populations nationwide, but in Maine, they work specifically with asylum seekers and undocumented communities.

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

FIGURE 2

Logic Model for Maine Equal Justice

Inputs

- Funding for staffing capacity
- •CtK collaborative partners
- Federal CTC eligibility and documentation
- State tax credit eligibility and documentation
- •Get CTC/CfA portal
- Simplify CT
- •CTC Helpers
- Exisiting state infrastructure to support tax filers
- •Exisiting relationships with state agencies

Activities

- •Facilitate CtK collaborative
- Conversations with organizations that support immigrants to find ways to strengthen VITA infrastructure and to better serve hard to reach Maine residents
- Recruiting more diverse VITA volunteers
- Assisting with CTC screening and applications
- Host pop-up events and office hours at partner sites
- Assist with ITIN applications and client referrals for other programs
- Administrative outreach to state agencies
- Train and educate partner organizations on CTC eligibility
- •Launch texting campaign
- Develop, distribute, and translate outreach materials
- •Engage in press work on CTC
- Collect and share client stories
- •Launch social media campaigns
- Educate supporters, the public, and policy makers on CTC benefits, the need for extension, and barriers for ITIN filers
- Highlight value of progressive taxation
- Engage in federal advocacy and supporting policies
- Develop state administrative and policy ideas to increase money for and access to tax credits.

Outputs

- •Number of new volunteers recruited for tax prep
- •Number of people served for ITIN assistance
- Number of office hours for tax preperation held at partner locations
- •Number of community and pop up events with tax services
- •Number of people reached through non English services
- Number of people eligible and screened for CTC and other tax credits
- •Number of people who started and completed a tax filing
- •Number of refunds accessed, CTC and other tax credits
- Number of people new to our networks contacted through outreach efforts
- •Number of materials translated
- •Number of coalition partners engaged in outreach
- Number of texts sent
- •Number of people referred to other supports and services like housing
- •Number of flyers and materials developed and distributed
- •Number of webinars, technical assistance sessions, CTC helper trainings, and weekly office hours
- •Number of client stories shared with policy makers
- •Legislative meetings and communication
- •Number of policy solutions identified
- Policy and advocacy work to push for state credits

Short-Term Outcomes

- Increased awareness of gaps in existing tax preparation support for non-English speakers
- •Deepened relationships between CtK partners
- •Stronger tax preparation infrastructure in Maine; ability to keep VITA site open year round; immigrant-led VITA sites; incorporating technology to increase ease and access for people with the highest barriers
- •Increase awareness of and referrals to other safety net benefits
- Increased awareness of ITIN eligbility, policies, and barriers for ITIN filers
- Increased awareness of and access to CTC and tax credits

Long-Term Outcomes

- Cut child poverty in half
- Everyone who is eligibile for tax credits can access them
- More immigrants are able to access tax credits and getting ITINs
- Policy changes that are needed to reduce barriers (e.g., online filing vs. paper filing)
- Equity improvements with tax preparation services
- •State policies building on the CTC to get more unrestricted cash assistance to Mainers
- Increased support for value and benefit of unrestricted income
- Expanded network of people to engage on income support advocacy and economic issues generally
- •Increased support among policy makers and the public for CTC and basic income
- •Deeper connectivity between state partners in Maine working on different issues with shared interest in reducing child poverty

URBAN INSTITUTE

Outreach Work

Grantees identified a minimum of two communities in their state to deliver post-tax season outreach to encourage enrollment in the CTC, EITC, and other relevant benefits. Grantees were allowed to develop and employ a wide range of strategies. Some grantees 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) that allows 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 working on reaching out to these communities to use to better track how people found GetCTC.

Maine's outreach strategy centered around building general awareness through a multitude of partners and stakeholders.

Maine Equal Justice

Partnered with Preble Street Resource Center, a multiservice organization based in Portland, Maine, who described MEJ as the strongest partner in the advocacy realm

- Conducted outreach via social media (primarily Facebook), word of mouth referrals, flyers, presentations, and pop-up events at trusted locations like local schools and soup kitchens
- Held pop-up events and provided multiple language materials, assisted with tax preparation, and offered transportation services and child activities to increase tax preparation accessibility for people with transportation barriers and children
- Trained local community members to educate people on the CTC and refer them to Simplify CT and the statewide VITA site coalition known as CA\$H coalition. The volunteers were provided with \$1,000 stipends and 18 of them were trained as IRS intake specialists. This effort allowed MEJ to build a network of trusted messengers since the volunteers were a part of the community they were reaching and had community connections

Preble Street Resource Center

- Conducted outreach via social media, flyers, and in person events
- Made flyers available in multiple languages to disseminate information regarding CTC; included these flyers in their existing food box program targeted to Maine residents.

New Ventures Maine

- Coordinated the statewide VITA collation which provided most of the tax preparation work under this grant
- Posted on social media, did press releases and television interviews on tax credits, sent e-news items to Maine lawmakers, and spread information via word of mouth and radio
- Worked with state legislators in Maine directly, which was reported to be helpful in spreading tax credit information; their most successful outreach effort was when the governor went on the news to report that residents must file a Maine tax return to receive the \$850 Maine relief payment and highlighted organizations who can assist filing taxes; the information was also listed on the governor's website

Successes

Providing tax preparation during the off season: MEJ extended tax services into the off-tax season and reached people they previously could not via their outreach strategies that included tax outreach events at schools, soup kitchens, and organizations that support immigrants. Additionally, with the help of Share Our Strength, MEJ created and pursued three key policy ideas: make the Maine CTC fully refundable, require Maine Revenue Services to do a report on tax credits, and increase funding for outreach and enrollment work focused on immigrants. For each of these policy efforts, they wanted to make it easier for immigrants to apply for state tax credits and stress the case that tax credits are an effective way to lift families out of poverty.

- Increased receipt of CTC, EITC, and other tax credits: New Ventures Maine reported an increase in the amount of CTC and EITC claimed and received.
- Established tax credit advisory council: New Ventures Maine established an advisory council that comes together to discuss ways of reaching populations that might be missed, how to reach them, and learning more about tax credits and their benefits to increase tax credit outreach and information to the communities they serve.

Challenges

- Lack of trust: While Maine is an overwhelmingly white state, it has large pockets of immigrant communities that speak Spanish, Arabic, French, and Portuguese, as well as several Native American communities. Immigrant and Native groups in particular exhibited limited trust of government and service organizations generally. Thus, MEJ and its partners reported some initial hesitancy among these populations in providing tax services, particularly because such services require very personal information like pay stubs and social security numbers.
- State, there are fewer locations to obtain and certify specific documents necessary to filing state and federal taxes. Even in its larger cities, certifying documents necessary for tax filing—such as Individual Taxpayer Identification Number (ITIN) registration or passports—can be difficult. In Portland, for example, the state's largest city with nearly 70,000 residents, is home to a single IRS office that certifies these kinds of documents. This single location is located in the southwestern part of the city and was reportedly difficult for many people to reach via public transportation or to access during their workday. IRS staffing and underfunding also led to limited appointments being available at this location.
- Systemic barriers (cultural accessibility, transportation, and broadband): For immigrant communities who speak a language other than English, outreach and other tax materials from the IRS or Maine Revenue Service were often not available, thus posing a barrier to filing taxes and seeking assistance. Many were reportedly not made aware that both the Maine state credits and the federal CTC were available, so staffers were asked numerous questions and if translated materials were unavailable, the communication was especially difficult. While the virtual option of receiving tax assistance was a benefit for many families, it was also a barrier for the most rural communities with limited internet. After a period, some tax assistance locations returned to in-person services.
- Lack of volunteer base/capacity: New Ventures Maine reported that their staff worked at full capacity and were limited in the number of people who volunteered, which limited the total number of people they could serve.

FIGURE 3
Example of Outreach Flyer from Preble Street Resource Center in Arabic



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 Maine, MEJ and New Ventures Maine provided tax preparation services, and Maine Equal Justice also kept their doors open during the (tax) off season. Simplify CT and the CA\$H Coalition were involved in completing tax returns for more complicated cases. Preble Street Resource Center primarily

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.

conducted outreach work, including food and housing assistance, as well as assist with tax preparation. Both grantees involved in tax preparation focused their efforts on helping people claim the CTC, state EITC, and the one-time Maine pandemic relief cash payment of \$850, which immigrants were able to claim. Because the grantees serviced many immigrant and refugee populations, they aimed to increase their capacity to serve these communities in the future by creating an immigrant-led VITA site, which enabled them to increase their translation capacity, improve their information technology systems, and advocate for policy changes that could lessen tax services barriers for these communities including improving the way ITINs are acquired.

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

- Filed roughly 4,300 tax returns
- Helped individuals claim roughly \$5,000,000 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. MEJ gathered stories via a story collection campaign and used the stories they received in their federal advocacy work with members of Congress. They highlighted how the tax credit payments have helped people buy school supplies for their children and how one woman was able to get glasses after years without them. .

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

In Maine, Maine Equal Justice led this advocacy work (see figure 4). Overall, they are focusing their efforts on policies that can be help make tax credits more equitable, especially for underserved

⁶ These numbers are approximate and are pulled from ongoing reporting completed during the grant period. These may be inaccurate because of 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/.

communities like immigrants and disabled people. They continue to prioritize increasing funding for outreach and enrollment focused on these communities. With the help of Share Our Strength, their 2023 policy agenda consists of three main goals:

- Make the Maine child tax deduction a fully refundable credit and increase the credit to \$600 per child
- 2. Make the credit inclusive to all children regardless of immigration status, and have portability to nonparent guardians
- 3. Require the Maine Revenue Services to publish a report on tax credits

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

- The key with outreach and tax preparation is to meet people where they are, such as at schools, community organizations, social service agencies, soup kitchens, food banks, and parks.
 Further, understanding and awareness of access issues like language, transportation, and IRS center availability is imperative to provide better services and recommendations.
- Creating trust is key. Without it, any effort will only go so far. Staff from SimplifyCT stressed the importance of creating trust by partnering with community organizations and members that are trusted and resemble the community. "[We] can't do this without partners, we need to be transparently embedded. Only way to get clients to trust is working with trusted partners. Us putting our name out there does not matter, but when grassroots organizations that looks like the community, speaks like the community, people of color, that really resonates. Biggest lesson we learned: we can't do it alone, we need to be transparently a part of the trusted communities' infrastructure."

Future Goals

MEJ is seeing how they can tackle the lack of IRS document certification centers in the state.
 Having pro bono IRS certifiers would be helpful, but having additional locations—especially

closer to certain communities—would also be beneficial. They have found ways around this issue by partnering with a certified public accountant (CPA) firm, but IRS offices remain understaffed and unable to help MEJ with ITIN paperwork certification.

- MEJ is also helping their partner become a VITA site to serve Mainers who are immigrants. On the advocacy end, they are planning a campaign to expand a state-level CTC.
- New Maine Venture is looking for ways to increase their volunteer capacity.

FIGURE 4
Maine Equal Justice Advocates at Build Back Better Rally



Source: Ann Danforth.

Notes: (From left to right) Ann Danforth, policy advocate; Joby Thoyalil, policy advocate; Alex Cater, policy advocate. This was an April 14 rally at our state capitol in support of Build Back Better. Speakers included the Maine Senate president, the speaker of the house, and organizations and people affected by Build Back Better's climate, child/family, health care, and worker policies. Maine Equal Justice staff were there to support.

References

Fischer, Brett, Hilary Hoynes, Karla P Castellanos, and Aparna Ramesh. 2022. "Estimating the Realized Gains of the Expanded Child Tax Credit in California." Working Paper 2022(1). Los Angeles,: California Policy Lab.

Fox, Liana, and Kalee Burns. 2021. "The Supplemental Poverty Measure: 2020." Suitland-Silver Hill, MD: US Census Bureau.

GAO (US Government Accountability Office). 2022. "Tax Filing: Backlogs and Ongoing Hiring Challenges Led to Poor Customer Service and Refund Delays." Washington, DC: GAO.

- Goldin, Jacob. 2018. "Tax Benefit Complexity and Take-up: Lessons from the Earned Income Tax Credit." *Stanford Tax Law Review* 72 (59). https://law.stanford.edu/publications/tax-benefit-complexity-take-lessons-earned-income-tax-credit/.
- Holt, Steve, and Dara Duratinsky. 2021. "The Earned Income Tax Credit Participation Gap: How VITA Programs Can Use Data and Their Own Knowledge of Their Communities to Close the Gap." Washington, DC: Prosperity Now.
- IRS (Internal Revenue Service). 2022. "EITC Participation Rate by States Tax Years 2012–2019." Washington, DC: IRS.
- Karpman, Michael, Elaine Maag, Genevieve M. Kenney, and Douglas A. Wissoker. 2021. "Who Has Received Advance Child Tax Credit Payments, and How Were the Payments Used?" Washington, DC: Tax Policy Center.
- Perez-Lopez, Daniel J. 2021. "Household Pulse Survey Collected Responses Just before and Just after the Arrival of the First CTC Checks." Suitland-Silver Hill, MD: US Census Bureau.
- Tax Policy Center. 2021. "Key Elements of the US Tax System." Washington, DC: Tax Policy Center.

Acknowledgments

This case study was funded by Share Our Strength. These case studies were produced in partnership with Share Our Strength, who facilitated the community of practice. We are grateful to them and to all our funders, who make it possible for Urban to advance its mission.

The views expressed are those of the authors and should not be attributed to the Urban Institute, its trustees, or its funders. Funders do not determine research findings or the insights and recommendations of Urban experts. Further information on the Urban Institute's funding principles is available at www.urban.org/fundingprinciples.



ABOUT SHARE OUR STRENGTH

At Share Our Strength, we're ending hunger and poverty—in the United States and abroad. Through proven, effective campaigns like No Kid Hungry and Cooking Matters, we connect people who care to ideas that work.

1030 15th Street, NW Suite 1100 W Washington, DC 20005

www.shareourstrength.org



500 L'Enfant Plaza SW Washington, DC 20024

www.urban.org

ABOUT THE URBAN INSTITUTE

The Urban Institute is a nonprofit research organization that provides data and evidence to help advance upward mobility and equity. We are a trusted source for changemakers who seek to strengthen decisionmaking, create inclusive economic growth, and improve the well-being of families and communities. For more than 50 years, Urban has delivered facts that inspire solutions—and this remains our charge today.

Copyright © April 2023. Urban Institute. Permission is granted for reproduction of this file, with attribution to the Urban Institute.