

Share Our Strength Community of Practice Grant Case Study: Maryland

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 Even when a tax return had been filed, it could contain outdated information on who is supporting a child, which could result in money being sent to the wrong person.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

Maryland 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. Maryland’s state tax credits include an Enhanced State Refundable EITC equal to 100 percent of the federal EITC for filers unable to claim dependents, 45 percent of the federal EITC for others, and a state Child Tax Credit for families with children under 17 who have a disability and with income less than \$6,000. These credits are valid for tax years 2020 through 2022 and expire in tax year 2023. For tax years 2020 through 2022, taxpayers without qualifying children can use the full amount of their federal EITC as a refundable credit. During this period, the state EITC is also available to ITIN filers.

TABLE 1

Maryland State Tax Credits

Tax Credit	About
Earned income tax credit	Yes (refundable ¹); 100% of federal credit for childless filers; 45% of federal credit for others (set to expire in tax year 2023)
Child tax credit	Yes, children under 17 who have a disability are eligible for a credit of up to \$500 if their family income is less than \$6,000
Other tax credits	N/A

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.

¹Nonrefundable 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 Maryland, 76 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 \$110,800 in Maryland.¹ The average national child poverty rate in 2021 was 16.9 percent, compared with 14 percent in Maryland.²

Approximately half of people in Maryland identify as white, non-Hispanic (49.4 percent), 29.4 percent identify as Black, non-Hispanic, 10.6 percent identify as Hispanic/Latinx, 6.4 percent identify as Asian, non-Hispanic, and 4.3 percent identify as American Indian, Native Hawaiian and Pacific Islander, or some other race or two or more races.³ Maryland also has a food insecurity rate of 8.7 percent, compared with 10.4 percent nationally.⁴ Maryland's state Senate and House both lean Democrat.

Grant Structure in Maryland

The primary grant recipient in Maryland was CASH Campaign of Maryland. They work with many partners, including Maryland Center on Economic Policy, Capital Area Food Bank, CASA de Maryland, Cross Community, Shore Up! Inc., Baltimore County Public Libraries, and Montgomery County Community Action as well as 150 other community partners within the state.

We conducted interviews with CASH Campaign of Maryland and Shore Up! Inc in the summer and fall of 2022.

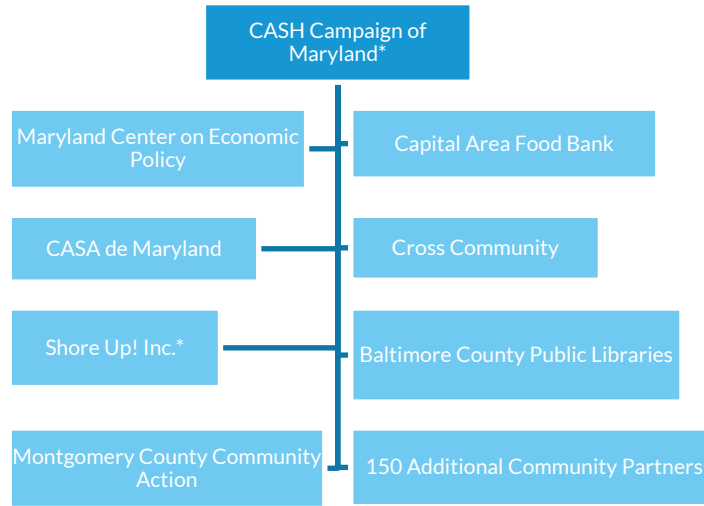
¹ "Median Family Income in the Past 12 Months (In 2021 Inflation-adjusted Dollars) by Presence of Own Children Under 18 Years," Table B19125, ACS 2021 1-year, Census Reporter, 2021, https://censusreporter.org/data/table/?table=B19125&geo_ids=040|01000US&primary_geo_id=01000US.

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 and Partner Network in Maryland



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Source: Share Our Strength Community of Practice.

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

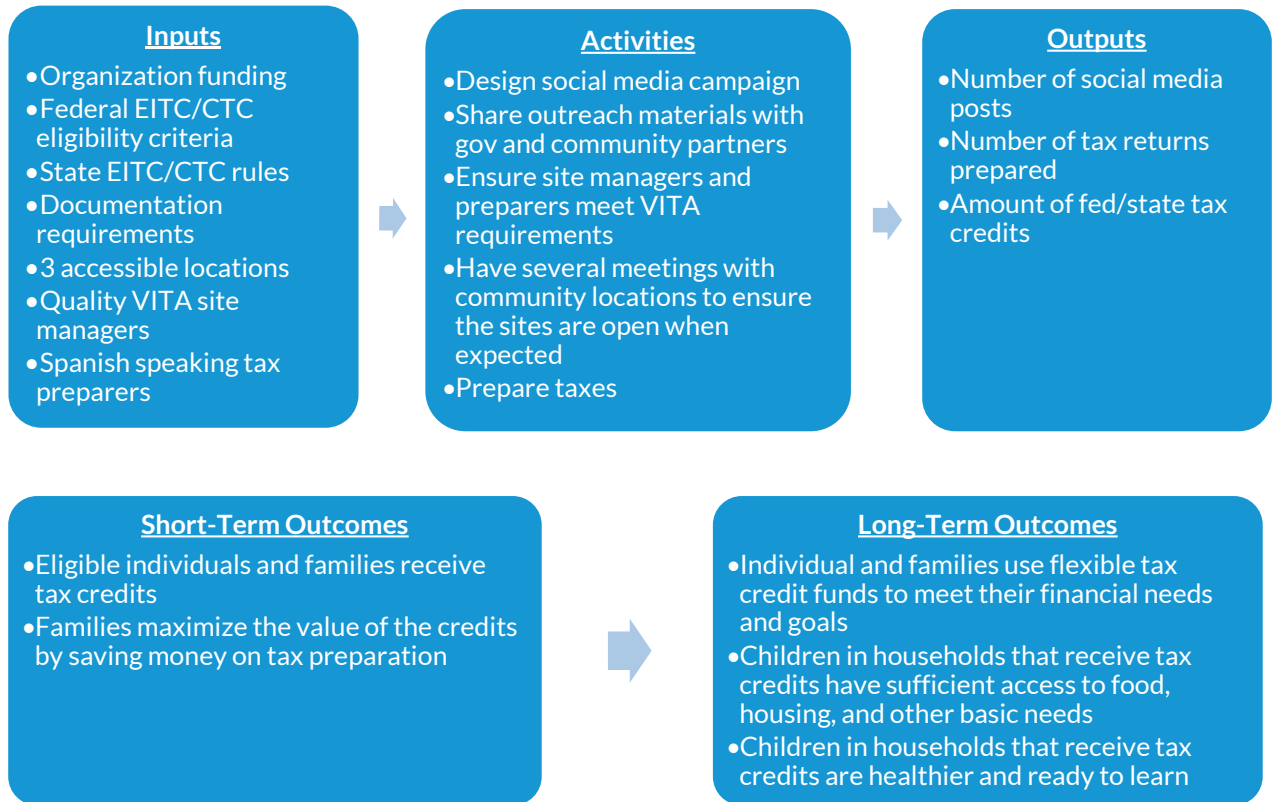
TABLE 2
Description of Interviewed Grantees and Partners in Maryland

Grantee/Partner	Description of Organization	Grant Activities	Target Population
CASH Campaign of Maryland	Organization focused on promoting economic advancement for low-to-moderate income individuals and families in Baltimore and across Maryland	Conducted outreach (including social media and targeted messages) and engaged in legislative advocacy; organized outreach and tax prep events targeting immigrant taxpayers, Spanish-speaking taxpayers, and migrant workers on the Eastern Shore; kept their sites open past the regular tax season with the grant funds	Particular focus on Baltimore City and Baltimore County residents who are predominantly Black, and newly targeting Spanish-speaking immigrant and migrant worker communities on the Eastern Shore
Shore Up! Inc.	Organization focused on strengthening communities and empowering individuals and families on the Eastern Shore	Funded their VITA program, outreach to families that are non-English speaking and disabled, and for getting information out around the CTC for people who do not typically file taxes; funding also allowed them to keep their coordinator on past their tax season	Low-income families on the Eastern Shore, non-English speaking families, families with disabilities, families that typically do not file taxes because of their income range

Source: Organization websites and interviews with grantees and subgrantees.

FIGURE 2

Logic Model for CASH Campaign



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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.

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

CASH Campaign of Maryland

- Organized community events such as an annual kickoff event on National EITC Day engaging with press, as well as an outreach event on the Eastern Shore targeting migrant worker communities; the grant gave them funding to conduct outreach not only to migrant workers but also a very large Spanish-speaking population on the Eastern Shore and allowed them to go deeper into their work with the Spanish-speaking community
- Conducted outreach via earned media including television, articles, paid media buys such as radio ads, and social media posts; CASH also shared information with their mailing list of 13,000 contacts
- Conducted geofencing, a strategy that involves harvesting data at large events where their clients will be (such as at an AME church on a Sunday) to then push out targeted messages during tax season regarding free tax preparation and share information about the CTC and EITC
- Engaged with amplifiers and community partners to get the word out; conducted outreach to Spanish-speaking communities through the Mayor's Office of Immigrant Affairs and Spanish-speaking partners they were able to connect with

Shore Up! Inc.

- Conducted outreach primarily via word of mouth, social media, and flyers; shared information via their website and did television or radio when there are opportunities that are free
- Distributed flyers to Head Start families, at Department of Social Services and energy assistance offices, and conducted direct outreach to partners they have provided mobile sites to in the past
- Conducted outreach to their main target groups including the blind industries, deaf and independent living, and adult day services (anyone who is 18 or older that has a mental or physical disability or are elderly)

Successes

- **Meeting people where they are:** CASH Campaign of Maryland organized an educational tax prep weekend on the Eastern Shore targeting migrant workers who work in the crab picking industry. They brought out volunteers and connected with partners to have native speakers staffing the event and had legal workforce resources on hand related to workers' rights such as getting paid on time and getting breaks. While they did not file a high number of tax returns that weekend, there was high value in building relationships and trust with the community. Especially as a result of having native speakers present, "They felt like it was their peers versus someone showing up in town."
- **Working closely with community partners:** Shore Up! Inc.'s relationship with community partners where they return each year to set up mobile sites bringing tax preparation services to

the community allowed them to reach a consistent population, including households with disabilities, despite pandemic-induced barriers that disproportionately impacted people with disabilities. For households with disabilities, Shore Up! Inc. scheduled days during the pandemic when people could come into the office, and they were the only ones that staff saw in that period. CASH Campaign of Maryland also worked closely with partners such as the Mayor's Office of Immigrant Affairs and other Spanish-speaking partners to reach Spanish-speaking households.

- **Multifaceted approach to outreach:** CASH Campaign of Maryland used a wide range of outreach methods to reach their target populations including earned media and paid media buys, geofencing, messaging their existing mailing list, and community events. They hired a public relations firm that knows how to target their demographic, and even when they are low on funds they spend \$60,000 to 80,000 per tax season on paid media. In contrast, Shore Up! Inc. relies more heavily on word of mouth, as the Eastern Shore is a smaller rural community, and more trust-based and relational in nature.

Challenges

- **Lack of trust:** The Eastern Shore community is very trust-based and relational, so CASH Campaign of Maryland and Shore Up! Inc. both emphasized the importance of building trust, developing a long-term plan, and using word of mouth before coming in as outsiders to the community. People in the community may have also had their taxes done through shady tax preparers or been victims of different scams, which contribute to a lack of trust for tax prep services.
- **Lack of good contact information and variable work schedules:** CASH Campaign of Maryland faced challenges in reaching people via text messages because a lot of people are transient with their phone numbers and addresses. People with pay-as-you-go phones' cell phone numbers change constantly. They also noted that schedules of migrant workers are variable, and they work constantly, so it is best to plan events or to be available across multiple days for this target population.
- **Lack of information and complexity of the CTC:** Shore Up! Inc. noted the main challenge in preparing taxes and conducting outreach was making sure that people are aware of what they are eligible for. Because people who do not typically have to file taxes were eligible for tax credits, it was a challenge to make sure people knew they needed to file their taxes in the case of the CTC to receive the credit. Furthermore, complexities with the CTC, such as if one parent claimed the children in the prior year and received half the benefit but the other parent claimed the children in the following year and received the whole credit, contributed to confusion around what people were eligible for. Mixed status households or people with complex immigration statuses also needed a lot of information before filing taxes.
- **Staffing capacity:** CASH Campaign of Maryland noted it was very hard to find staff willing to work enough hours to meet the demand for their services. Everyone needed a break after two years of an extended tax season, so they tried to cycle staff in and out to give people a break.

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 Maryland, both CASH Campaign of Maryland and Shore Up! Inc. provided tax preparation services as VITA sites. VITA grantees and partners were expected to offer post-tax season CTC outreach. CASH Campaign of Maryland provided free tax preparation services, financial education, financial coaching, financial planning, screening for public benefits, and case management assistance for families in Baltimore and across Maryland. In addition to their main activities, CASH Campaign of Maryland launched an initiative called Clínica de los Impuestos, or free tax clinic, targeting Spanish-speaking communities. During the tax season, a subgrantee organization had led the outreach and tax assistance work for this population. Once this organization closed at the end of the tax season, CASH Campaign of Maryland made new connections and launched the free tax clinic for Spanish speakers open one day a week.

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

- Filed **roughly 600** tax returns
- Helped individuals claim **roughly \$920,000** 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. CASH Campaign of Maryland has regularly collected stories and connected people to the media when there is a need, as well as gathered regular feedback through staff meetings. Currently they are working on building internal capacity to connect family's voices to advocacy in a more systematic way. CASH Campaign of Maryland also works with subgrantees and partners to collect stories.

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>.

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.

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.⁷ 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 Maryland, CASH Campaign led the policy work given their expertise in this area. Overall, they are advocating for changes to make the state EITC expansions from 2020 permanent, as they are set to expire in tax year 2023. These changes include expanding the EITC to ITIN filers, increasing the match for single workers to 100 percent of the federal credit, and increasing the match for families to 45 percent of the federal credit. CASH is also advocating to change phase-outs for income for single workers to go up to \$23,000 instead of \$15,000. They are also advocating for expanding the state CTC to all households with children under 6, increasing the income eligibility from \$6,000 to \$15,000, and having a refundable credit of \$500. CASH Campaign of Maryland coleads an EITC and CTC coalition called Tax Credits for Maryland Families with Maryland Center on Economic Policy and Casa de Maryland to formalize their EITC advocacy and to be more organized around the expansion of the EITC to ITIN filers. Shore Up! Inc. supports the policy goals set forth by CASH Campaign of Maryland and advocates for retention of current policy for taxpayer eligibility for EITC regardless of age due to the increase in their elderly population having to re-enter or remain in the workforce.

During the grant period, CASH Campaign of Maryland engaged with the Maryland House Ways and Means Committee, the Tax Credits for Maryland Families coalition, VITA sites, faith-based groups, unions, employers, local Chamber of Commerce, and pediatricians in building their advocacy work. They were able to secure tentative promises from General Assembly leadership to pass proposed bills and the governor-elect is currently considering introducing the bills. However, one of the challenges in Maryland was the focus on the elections, which was distracting for the legislative agenda.

Finally, CASH Campaign of Maryland also emphasized that the IRS needs to improve their capacity for benefit administration as they are currently not structured to carry out this kind of work. CASH also noted that improvements are necessary for the IRS grant programs for free tax preparation, including VITA and tax counseling for the elderly.

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/>.

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

- CASH Campaign of Maryland emphasized the need to build outreach and free tax preparation infrastructure so when something similar to the advanced CTC or stimulus passes in the future, they are ready. This includes setting people up with a safe bank account, collecting valid contact information, and having enough capacity for free tax preparation services because the demand always exceeds supply by three-to five-fold.
 - » A staff member stated, "To me, it's all about getting the plumbing right. We learned it from the stimulus, learned it from the advanced CTC. If you don't have the infrastructure, which means so many different things, of getting people a safe bank account, having good contact information versus going through an intermediary."
 - » Good infrastructure also includes orienting services around the needs of the community. Taking the time to understand if the community needs resources for filing a complaint vs. needing their tax return checked can make operations more efficient.
- Meeting people where they are is key to outreach. For certain communities, including migrant workers who have variable work schedules, it is best to plan events or to be available across multiple days.
- The Eastern Shore community is also very trust-based and relational, so having the long-term plan in mind, taking time to build trust ahead of time, and not making things transactional are key strategies.

Future Goals

- CASH Campaign of Maryland is looking to build their internal capacity for communications and collecting data/narratives to have family's voices impact their direct service and advocacy work in a more systematic way. As they put it, "Like most nonprofits, we are program heavy and lean on the operations side of everything. We don't have a communications person, and so we're

about to apply for funds to do some internal capacity building connecting family's voice to advocacy and how to build the internal stuff you need to be able to do that."

- CASH Campaign of Maryland is also interested in exploring the intersection between SNAP and EITC by creating a heat map that shows the overlap of SNAP and EITC recipients. This resource would enable them to target outreach efforts accordingly.

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