

## Share Our Strength Community of Practice Grant Case Study: New York

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 Even when a tax return had been filed, it could contain outdated information on who is supporting a child, which could result in money being sent to the wrong person.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

### *New York 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. New York has a state-level refundable EITC and a Child and Dependent Care Tax Credit (CDCTC). New York also provides a state-level CTC, called the Empire State Child Credit, but it is only available to children ages four to 16.

TABLE 1

#### New York State Tax Credits

Tax Credit	About
Earned income tax credit	Yes (refundable <sup>1</sup> ); 30% of federal credit, reduced by amount of any household credit
Child tax credit	Empire State Child Credit; \$100 per qualifying child
Other tax credits	Child and Dependent Care Tax Credit (CDCTC)

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.

<sup>1</sup>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 New York, 81.4 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 \$89,800 in New York.<sup>1</sup> The average national child poverty rate in 2021 was 16.9 percent, compared with 18.8 percent in New York.<sup>2</sup>

A majority of people in New York identify as white, non-Hispanic (52.4 percent), 20.5 percent identify as American Indian, Native Hawaiian and Pacific Islander, or some other race or two or more races, 19.5 percent identify as Hispanic/Latinx, 14.8 percent identify as Black, non-Hispanic, and 9.6 percent identify as Asian, non-Hispanic.<sup>3</sup> New York also has a food insecurity rate of 10.3 percent, compared with 10.4 percent nationally.<sup>4</sup> New York's state Senate and House both lean Democrat.

### *Grant Structure in New York*

The primary grant recipient in New York was Grow Brooklyn. They work with four subgrantees: United Way Greater Capital Region VITA/Catholic Charities of Albany (UWGCR), CASH Coalition – Empire Justice Center/CASH, Seven Valleys, and Ariva within the state.

We conducted interviews with Grow Brooklyn and UWGCR in the summer and fall of 2022.

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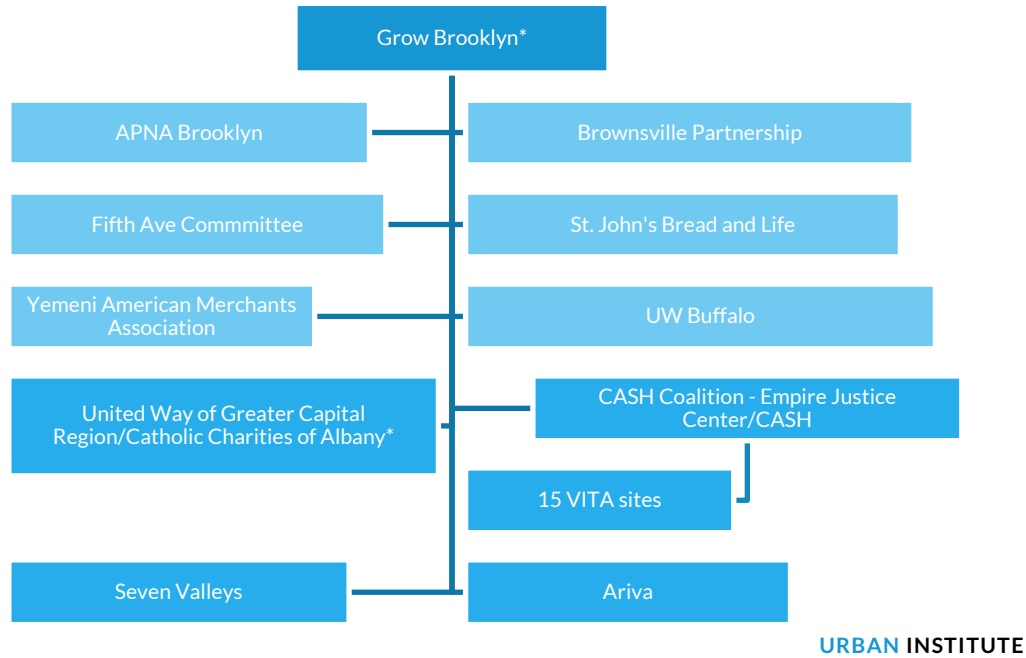
<sup>1</sup> “Median Family Income in the Past 12 Months (In 2021 Inflation-adjusted Dollars) by Presence of Own Children Under 18 Years,” Table B19125, ACS 2021 1-year, Census Reporter, 2021, [https://censusreporter.org/data/table/?table=B19125&geo\\_ids=040|01000US&primary\\_geo\\_id=01000US](https://censusreporter.org/data/table/?table=B19125&geo_ids=040|01000US&primary_geo_id=01000US).

<sup>2</sup> “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](https://www.census.gov/data-tools/demo/saipe/#/?s_measures=u18).

<sup>3</sup> See table DP05 from the 2021 5-year ACS estimates in “Census Data,” United States Census Bureau, <https://data.census.gov>.

<sup>4</sup> 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 New York**



Source: Share Our Strength Community of Practice.

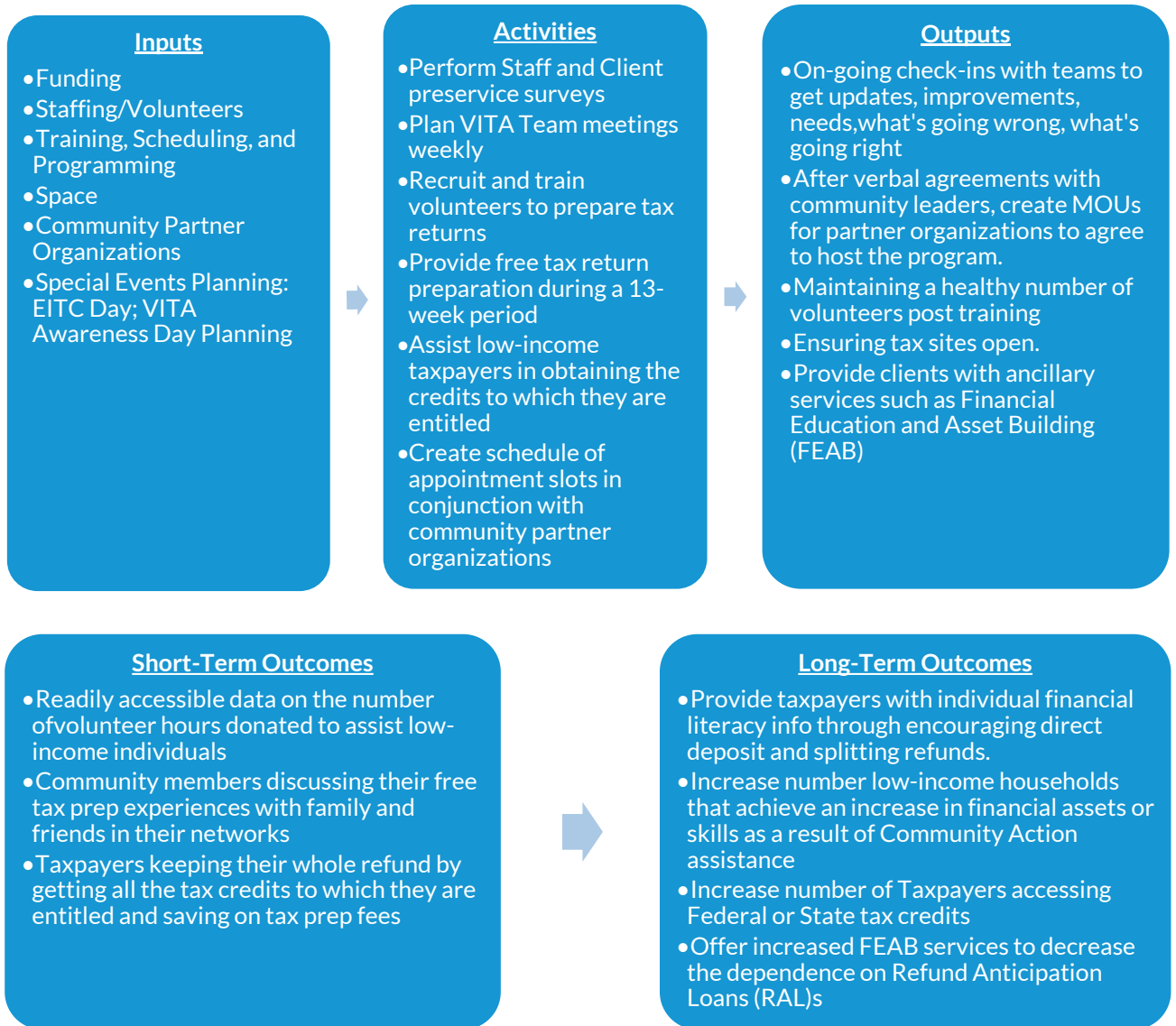
Notes: We interviewed those with an \* next to the name. Grantees and subgrantees are in dark blue. Partners are highlighted in light blue.

**TABLE 2**  
**Description of Interviewed Grantees and Subgrantees in New York**

Grantee/Subgrantee	Description of Organization	Grant Activities	Target Population
<b>Grow Brooklyn</b>	State-focused organization that connects VITA sites to other NYC organizations	They are extending the tax preparation year with partners they already have.	They don't have a particular target population, but they saw an uptick in clients looking for ITINs.
<b>UWGR</b>	Manages VITA services and provides financial literacy information to clients	Subgrantees mostly focus on VITA services and ongoing outreach to their communities.	They have a target subpopulation of people with disabilities and are now expanding this focus to senior citizens and unhoused people. They also partner with the African American Hope Center.

Source: Organization websites and interviews with grantees and subgrantees.

**FIGURE 2**  
**Logic Model for Grow Brooklyn**



## 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.

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

### *Grow Brooklyn*

- Printed flyers in various languages and sought staff and volunteers who spoke those languages
- Led New York's general outreach efforts by communicating with mostly state government offices
- Sent regular email newsletters to individuals and local partners
- Onboarded a new team member to take on social media outreach
- Partnered with some elected officials, who widely shared Grow Brooklyn's flyers and tweets; elected officials often also put Grow Brooklyn's information in their own flyers
- Conducted significant research into finding partner-organizations/subgrantees in Upstate New York to expand outside of New York City; reached out to over forty organizations in Upstate New York, and of those forty, three organizations agreed to partner and extend their tax preparation work into the post-tax season.
- Created marketing collateral referencing tax credits for families that were distributed at back-to-school community events.

### *UWGCR*

- Held Facebook live event (held every January) where UWGCR, a local IRS representative, and a representative from a legal services group in Albany explained what services are available at each VITA site and shared tips on how to get prepared for tax season; this year, an in-person component with the mayor was also broadcasted on the news
- Worked closely with the CASH initiative, and individual sites in the CASH coalition also conducted their own outreach (through newsletters mostly)
- Used SMS text campaigns to send reminders about appointments

- Partnered with elected officials and other organizations to send out their materials; partnered with the African American Hope Center, which acted as an intake site, so people could scan their documents to get their refund; afterwards, UWGCR's team would complete the refund offsite and then the refund would be mailed to the African American Hope Center for pick-up; also partnered with the Legal Aid Society of Northeast NY, which helped UWGCR advertise and invited them to table events

### Successes

- **Bringing VITA to the community:** UWGCR has a VITA site at the Saratoga racetrack, which stays open in the summers during the races. This is one creative way they reach the workforce at the racetrack, which is predominantly made up of jockeys.
- **Using telephone systems**
  - » **311 system:** Grow Brooklyn uses the 311 system, which is a phone number that people can call for information on nonemergency municipal services. It includes information about where VITA sites can be found, who can be served, and what resources each site has.
  - » **211 system:** UWGCR uses the 211 system, which is another phone-based information and referral system for New Yorkers that explains what to bring to VITA sites and encourages people to come to community events.
  - » **GetCTC link:** Grow Brooklyn promotes using the GetCTC link to all their partners. Through data gained from clicks to the link, Grow Brooklyn can see which organizations the tax filings are coming from by accessing zip code information. Then, they enter this information into their tax data management system, Taxslayer, to more accurately record tax preparation data across all partners.

### Challenges

- **Rural clients:** In rural areas, it is harder to reach new clients because of transportation barriers, difficulty spreading the word, and other common barriers. However, according to UWGCR, “[it’s] easy to keep the [rural] clients returning because they have personal connections with the VITA offices”. In this way, it is easier to maintain clients because they often have personal connections to volunteers and leaders at the VITA sites.
- **Lack of awareness:** Grow Brooklyn noted one of the challenges in conducting outreach is the community’s confusion regarding eligibility and requirements for the CTC. Because people who do not typically have to file taxes were eligible for tax credits, it was a challenge to raise awareness.
- **Outreach to subgrantees/partners:** Grow Brooklyn reached out to over forty organizations and only three agreed to work with them to extend their tax season work. If more organizations had been working on tax preparation beyond the boundaries of the traditional tax season, they could have reached more New Yorkers who typically do not file. The timing of the grant played a role in this challenge, as many organizations were harder to reach in the summer and fall months to partner.



## 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.<sup>5</sup>

In New York, Grow Brooklyn and all its subgrantees, including UWGCR, are VITA sites. With the Share Our Strength grant, Grow Brooklyn could extend their tax season and offer in-person service, virtual drop-off, and in-person drop-off/pick-up of forms and documents. Through this off-season work, they have found that people are unaware of many credits. There are many questions that can come up after people file their taxes during the main season, and they believe that VITA sites should be a resource to assist with these issues.

During the grant period, grantees in New York did the following:<sup>6</sup>

- Filed **roughly 2,800** tax returns
- Helped individuals claim **roughly \$4,000,000** 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. Grow Brooklyn made a big effort to collect stories at start of the grant by sending out hundreds of emails and text messages to previous clients. After this, they only received 10 to 15 stories from clients, which led them to reconsider their outreach process. They plan to offer incentives (Amazon cards, etc.) in the future to acknowledge community members' contributions in sharing their experiences. UWGCR tried similar tactics pre-COVID-19 by sending surveys that the VITA sites would provide to Congress every year. However, they stopped fielding these surveys after low response rates.

## 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

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<sup>5</sup> "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>.

<sup>6</sup> 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.

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.<sup>7</sup> 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 New York, Grow Brooklyn has largely supported policy initiatives spearheaded by other organizations; while their dedicated policy staff member left the organization at the start of the grant period, they onboarded a new policy team member to continue this work. During the grant, Grow Brooklyn actively supported the Empire State child credit, New York's state-level child tax credit, including signing a press release supporting the expansion of the [Empire State Tax Credit](#), signing legislative petitions, and joining a statewide network of relevant stakeholders. They also asked their subgrantees to be active in their local politics.

UWGCR does not have specific policy goals, but in general, they try to dispel negative perceptions of people who get tax credits and teach financial literacy. They send infographics to their elected officials which give them good talking points when discussing policy initiatives as well.

## 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*

- Year-round work is possible, and clients will capitalize on this opportunity. This can allow VITA sites to compete with predatory commercial preparers. For example, Grow Brooklyn said, “[Extending the tax season] does need to be explored. I think that SOS deciding to fund this was

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<sup>7</sup> “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/>.

a really great idea. People aren't thinking of tax season extending this far right now. Just because you file your taxes, it doesn't mean you're done—sometimes there are questions/edits to be made and people need a VITA site to help with that.”

- Working with a Community of Practice can be helpful and motivating and allow grantees to learn new things such as ITIN preparation.

### *Future Goals*

- In the future, Grow Brooklyn seeks to create a “community board” of clients and neighbors to direct their focus on specific campaigns and offer the community perspective. They may also consider conducting focus groups to evaluate what works well and areas for improvement.
- Grow Brooklyn intends to provide information regarding the CTC directly to taxpayers and support initiatives from state and local lawmakers that seek to expand EITC and CTC.

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