



TAX POLICY CENTER
URBAN INSTITUTE & BROOKINGS INSTITUTION

STRATEGY PLAYBOOK FOR IMPROVING UPTAKE OF STATE TAX BENEFITS

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EXECUTIVE SUMMARY

Tax credits like the earned income tax credit (EITC) and the child tax credit (CTC) are proven tools for reducing food insecurity and other material hardships (Parolin et al. 2021). Together, these tax credits lift millions of children and families above the poverty line each year (Shrider 2024). Their success in rewarding working individuals has prompted the District of Columbia and over 30 states, including Maryland, to create their own state-level EITCs¹ and CTCs.²

However, claiming federal and state tax credits can be complicated.³ According to the Internal Revenue Service (IRS), one in five eligible US households do not claim the federal EITC.⁴ And since state-level EITCs have similar rules and filing requirements to those of the federal credit, there are likely uptake gaps on the state level as well (Iselin, Mackay, and Unrath 2023).

We conducted a mixed-methods research project to see how Maryland's changemakers can better connect underserved residents to the state's largest income tax credits.

In "Helping Maryland Connect Underserved Residents to Crucial State Tax Credits," we provide a comprehensive overview of our literature review, methods, and findings of the whole project, which informed this strategy playbook (Boddupalli et al. 2025). Further information about the project, including links to all related publications, is available on our project page.⁵

Designed like an implementation toolkit, this strategy playbook is intended to help state and local government officials who directly or indirectly work on issues of tax administration, as well as other changemakers working on tax credit outreach, tax preparation, and legal aid services. We present seven crucial strategies to improve the uptake of state tax benefits and ways to put them into practice.

Turning Evidence into Action

Through stakeholder interviews with Maryland's government and nonprofit leaders, quantitative data analysis of de-identified state tax data, and focus groups with diverse households across the state, this project explored two key questions:

- What are the barriers preventing Maryland residents from accessing state tax benefits?
- What are the most effective outreach, community engagement, and tax filing supports to increase the uptake of tax benefits for eligible Maryland residents?

Based on our cumulative research findings, we distilled key strategies for state and local leaders to pursue and describe how these can be operationalized below.

Our findings can equip state and local officials, community leaders, and tax service providers with actionable next steps that each can take to improve the uptake of state tax benefits. We acknowledge that this playbook's users face both budgetary and time constraints that may limit their capacity to implement all the

outlined strategies and practices. This playbook is modular, and its strategies and in-practice guidance require varying degrees of resources and expertise. While users can adopt all strategies, we anticipate most may focus on one or a few of them. We expect users to implement the most relevant strategies and in-practice guidance based on their assessment of quantitative and qualitative data on uptake and capacity within and outside of government. For example, an advertising campaign on social media may require fewer resources than simplifying tax filing forms. Varying state and federal contexts may also necessitate approaches that differ from those presented here. Still, this playbook offers a variety of evidence-informed practices, which can be used in isolation or tandem, to ensure state tax credits reach underserved residents, thereby improving the economic security and prosperity of all residents.

We first present a summary table listing the strategies and implementation recommendations, following which we describe them in detail and with additional examples. At the end of the strategy playbook, we offer a worksheet that changemakers may rely on when designing or evaluating their own plans to improve the uptake of state tax benefits, such as outreach, awareness, education, or implementation programs. The worksheet provides a framework for identifying goals and tracking progress on the implementation of each strategy in service of improving tax credit uptake.

STRATEGY PLAYBOOK FOR IMPROVING UPTAKE OF STATE TAX BENEFITS

Overview of Seven Strategies to Improve Uptake of State Tax Benefits

Table 1 presents the overview of seven strategies and how to put them into practice. These are not presented in any particular order, and many overlap and build on one another.

TABLE 1

Summary of Seven Strategies to Improve the Uptake of State Tax Benefits and How to Put Them into Practice

Strategy	In practice
1. Build trust with communities through partnerships with diverse local nonprofits and trusted messengers	<ul style="list-style-type: none"> a. Map trusted organizations that serve the identified underserved populations, by region and demographics; build ongoing partnerships with them (builds on 7d) b. Train trusted messengers to disseminate resources c. Provide grants to trusted messengers and tax preparers to do ongoing outreach and tax filing services (builds on 3a) d. Deepen engagement with employers and chambers of commerce to champion EITC uptake e. Host events in different communities year-round to increase receptivity to learning about taxes (builds on 2c and 2d) f. Ensure tax resources and tax filing services cater to diverse cultural and linguistic needs of underserved populations
2. Disseminate information and resources through a variety of settings and media	<ul style="list-style-type: none"> a. Co-design, vet, or user-test dissemination materials and strategies directly with local community organizations and leaders (builds on 1a) b. Boost online content on tax filing and tax benefits from federal, state, and local governments, and fill informational gaps from other levels of government. c. Disseminate information via government mail and provide resources in frequently visited destinations d. Advertise about tax filing resources and tax benefits on local news channels, radio stations, billboards, and at public events; increase word-of-mouth dissemination using local champions of tax benefits (builds on 1e)
3. Routinely incorporate information on tax filing services into outreach campaigns and bolster tax preparation options	<ul style="list-style-type: none"> a. Increase the number of free tax preparation service providers and boost partnerships with existing tax preparers (builds on 1c) b. Routinely review and update tax outreach materials and webpages, keeping tax partners informed on changes to materials c. Set up incentive structures for tax preparation volunteers so they sign up year-to-year d. Invest in tax preparer trainings that center relational and technical skills

Strategy	In practice
4. Foster further cross-agency collaboration	<ul style="list-style-type: none"> a. Develop and nurture cross-agency relationships b. Share tax filing and tax benefits information with residents that access other basic needs programs or government services c. Offer one-stop shop services or free tax clinics in the offices of other government agencies (builds on 3a) d. Leverage data from other government agencies to reach nonfilers e. Explore feasibility of pre-filled forms and auto-enrollment systems for tax benefits delivery
5. Educate residents about tax filing and credits	<ul style="list-style-type: none"> a. Create educational materials that can be distributed to tax filers at tax preparation sites to enhance understanding of taxes, such as templates detailing tax owed, credits received, and refund amounts (builds on 2a) b. Host tax education workshops with trusted messengers tailored to specific populations (builds on 1a and 1b) c. Partner with K-12 public school systems to develop short tax courses, empowering students to become “tax educators” within their households (builds on 1a and 1b)
6. Prevent and correct tax frauds	<ul style="list-style-type: none"> a. Reduce administrative burdens and costs for victims of tax fraud with state resources b. Provide guidance on how taxpayers ought to pick and vet their tax preparers, including whitelists of vetted free and paid tax preparers
7. Create and integrate evaluation metrics	<ul style="list-style-type: none"> a. Involve diverse community voices in both the development and evaluation of outreach and awareness campaigns (builds on 1a) b. Make evaluation data and findings publicly and easily accessible c. Use accountability tools, such as the “Results Count” framework, to study and build on future efforts d. Create a “scorecard” to annually track numbers and shares of eligible taxpayers claiming the CTC and EITC by region and demographics

Sources: Authors’ analysis. See “Helping Maryland Connect Underserved Residents to Crucial State Tax Credits” for more information (Boddupalli et al. 2025).

Notes: Strategies are not presented in any particular order, and the table is meant to be modular. We expect users to select one or more strategies and in-practice items to develop, guide, or vet their plans for outreach and tax filing services.

STRATEGY 1. BUILD TRUST WITH COMMUNITIES THROUGH PARTNERSHIPS WITH DIVERSE LOCAL NONPROFITS AND TRUSTED MESSENGERS

Overview

Trust building ought to be a year-round, long-term strategy that goes well beyond the tax season and in partnership with local nonprofit organizations and trusted local messengers. Focusing on specific geographies and underserved populations, such as those identified in our analysis, can help prioritize resources.⁶

Routinely talking to and meeting with residents, not just about taxes, can be a first step to build trust with some underserved populations. For example, young adult focus group participants at a family housing shelter noted discontent with having to pay taxes but not seeing their lives materially improve through government resources. They expressed a desire for Maryland's leaders to visit them at the shelter to hear what challenges they are facing and then develop policies to remedy them.

Trusted messengers, especially those that interact with communities year-round (e.g., nurses, faith-based leaders, teachers, and employers) can be key stakeholders in improving awareness of tax benefits. For example, Maryland already has a law that requires employers to notify eligible employees about tax credits. However, based on stakeholder interviews, we learned that this law may not be implemented to its full potential. We also heard from focus group participants that they wished their employers could help them file taxes or connect them with tax resources. By deepening engagements with employers, either through events conducted in partnership with them or by creating simplified and tailored materials for employers to disseminate to their employees, Maryland changemakers could better leverage the role of employers in spreading the word on state tax credits.

In all, co-designing or vetting dissemination materials and strategies directly with communities, or in close partnership with local nonprofits and other trusted messengers, is key to ensuring that outreach will be trusted and effective across diverse communities.

DEFINITIONS

Local nonprofits. We refer to institutions that work at the community level in favor of a social cause or benefit, including financial empowerment, tax filing services, legal services, education, food, and shelter.

Trusted messengers. We refer to individuals or organizations (including advocates, faith leaders, teachers, nurses, local business leaders, and others) that are present year-round in a community and have built trust with that community's members as reliable sources of information and providers of services.^a

Maryland Tax General Article § 10-913.

The state of Maryland requires employers to notify employees who might be eligible for the state-level or federal-level EITC.

Underserved populations. We define these as residents (and their communities) who are eligible for the state's EITC or CTC but may not be receiving them. Based on prior research, this is at least in part due to structural barriers (including, but not limited to, difficulties accessing free, convenient, and multi-lingual tax filing supports).^b

^a Cox, Kris, Roxy Caines, Arloc Sherman, and Dottie Rosenbaum, "State and Local Child Tax Credit Outreach Needed to Help Lift Hardest-to-Reach Children Out of Poverty," (Washington, DC: Center on Budget and Policy Priorities, 2021), <https://www.cbpp.org/research/federal-tax/state-and-local-child-tax-credit-outreach-needed-to-help-lift-hardest-to-reach>.

^b "Tax Credits for Individuals: What They Mean and How They Can Help Refunds," Internal Revenue Service, accessed October 26, 2025, <https://www.irs.gov/newsroom/tax-credits-for-individuals-what-they-mean-and-how-they-can-help-refunds>.

Strategy 1 in Practice

A. MAP TRUSTED ORGANIZATIONS THAT SERVE THE IDENTIFIED UNDERSERVED POPULATIONS, BY REGION AND DEMOGRAPHICS, AND BUILD ONGOING PARTNERSHIPS WITH THEM

Government leaders should prioritize identifying a diverse range of trusted messengers who reflect and work with the unique characteristics of the communities they aim to reach. Ideally, these messengers would be identified through quantitative data analysis, such as the approach outlined in Strategy 7, and through existing relationships within communities themselves. This may involve expanding collaboration with community action agencies, county and city officials, local leaders, and regional representatives who are often deeply familiar with their communities and well-connected to trusted local stakeholders. Routinely including local partners in outreach strategies can help outreach campaigns maintain ongoing relationships with the communities they want to reach and adapt strategies that are responsive to community needs. For example, the Comptroller of Maryland has a team of regional public engagement officers that interface with community organizations regularly, especially those in their assigned geographic areas (by county) and target populations (such as New Americans or older adults) to disseminate information about tax filing and tax benefits. The Comptroller also convenes various advisory councils (which include faith groups, businesses, tax practitioners, etc.) to discuss strategies and disseminate information to their respective constituencies.

Those who are trusted messengers for one community may not have the same influence or reputation in another. Examples of trusted messengers differed across our focus groups. For example, young adults without custodial children, in our focus group, said they would like to receive information about taxes through their parents, teachers, or professors, whereas families in rural areas of Maryland said they would trust information about taxes given to them by local businesses or their friends and neighbors. Over time, reaching all residents by facilitating relationships with trusted messengers could help correct distrust and frustrations about the federal and state government and build trust in tax filing and tax benefits.

B. TRAIN TRUSTED MESSENGERS TO DISSEMINATE RESOURCES

Because trusted messengers may not necessarily have expertise in taxes, providing trainings and a variety of resources is essential to helping them build familiarity and knowledge. Without this foundation, some may feel hesitant to share tax-related information they do not fully understand themselves. Supporting trusted messengers with accessible, easy-to-understand materials and tax education can help build their confidence and effectiveness in communicating with their respective constituencies. Resources could include FAQs and cheat sheets, or free in-person and video trainings. To make these materials user-friendly, government leaders could consider designing them in partnership with trusted messengers who have built tax proficiency over time.

C. PROVIDE GRANTS TO TRUSTED MESSENGERS AND TAX PREPARERS TO DO ONGOING OUTREACH AND TAX FILING SERVICES

Volunteer Income Tax Assistance (VITA) sites already provide important tax filing services for underserved communities. But they often depend on scarce resources and volunteer hours, which can limit their impact. Similarly, local community organizations have the deepest ties to underserved communities but face constraints on their time and resources. Prioritizing additional and sustained funding for existing and new VITA sites can help local nonprofits scale their impact, and not just provide tax filing services but also reach new and underserved populations through outreach campaigns. For example, in 2024, the state of Maryland passed legislation to provide additional funding for tax clinics supporting residents with low incomes and to create a grant program that supports mobile or on-demand tax clinics.⁷ When funding sources are not available, creative partnerships may be mutually beneficial. For example, government agencies may provide in-kind resources, such as printing supplies, outreach materials, or office space for VITA sites to help offset operational costs and support the efforts of local nonprofits.

D. DEEPEN ENGAGEMENT WITH EMPLOYERS AND CHAMBERS OF COMMERCE TO CHAMPION EITC UPTAKE

Where regulations exist establishing that employers must notify employees about their tax benefits (for example, Maryland Tax General Article § 10-913), state agencies should consider sharing resources, like flyers, email templates, and links with information about tax credits and tax filing supports with local businesses to facilitate the implementation of the said regulation. Beyond such laws, state agencies and VITA sites can boost partnerships with local businesses, especially those that employ large numbers or shares of workers who are potential recipients of the EITC. For instance, this could include creating incentive programs or friendly competitions in collaboration with business associations (e.g., business of the month awards) to celebrate those that have been most helpful at raising awareness and connecting their employees to tax filing resources.

However, correctly structuring these partnerships and incentives with businesses may be important to avoid potential unintended consequences. For example, if heightened awareness and uptake of the EITC leads employers to offset potential tax benefits by lowering wages, it could ultimately blunt the effectiveness of the tax credits in boosting the incomes of residents. Therefore, government stakeholders building these partnerships can assess which employers or business associations are the right partners for such endeavors and continue to evaluate the benefits and challenges in such partnerships.

E. HOST EVENTS IN DIFFERENT COMMUNITIES YEAR-ROUND TO INCREASE RECEPTIVITY TO LEARNING ABOUT TAXES

Helping communities feel more comfortable with tax outreach workers and government officials who are knowledgeable about taxes is key to making residents feel more open to learning about taxes. Becoming a

friendly and familiar face plays a big role in that process. Engagement with communities can include hosting community-centered events, such as back-to-school backpack drives or Thanksgiving food drives, as well as showing up to regular community events like neighborhood block parties, street festivals, farmers markets, or job fairs. These interactions facilitate opportunities for tax outreach workers and government officials to answer questions and share resources. Simple marketing practices like wearing T-shirts with catchy tax logos could also help communities easily recognize tax outreach workers at public events.

F. ENSURE TAX RESOURCES AND TAX FILING SERVICES CATER TO DIVERSE CULTURAL AND LINGUISTIC NEEDS OF IDENTIFIED UNDERSERVED POPULATIONS

Taxpayers come from varying cultural backgrounds, so tax preparation services that are designed inclusively and with accessibility in mind are likely to better service all residents. When possible, in addition to translating materials and providing services in other languages, integrating cultural awareness is important. For example, understanding why certain communities may be wary about sharing their personal and financial information or which media avenues through which they may prefer to learn about taxes can make future outreach efforts more effective. Stakeholders may consider employing volunteers who are proficient in the languages commonly spoken by local populations and are familiar with such cultural differences. Providing resources like intake forms, outreach materials (emails, social media posts, flyers), and in-office signage in multiple languages, collaborating with organizations who have established community relationships to train volunteers on how to interact with clients, and integrating feedback mechanisms to understand how services could be improved, may help too.

STRATEGY 2. DISSEMINATE INFORMATION AND RESOURCES THROUGH A VARIETY OF SETTINGS AND MEDIA

Overview

Diverse populations across the state will respond to different strategies, which is why understanding those populations and their needs is crucial for increasing tax credit uptake. For example, our findings suggest that improving language access and cultural accuracy is crucial to increasing uptake of tax credits, among certain noncitizens in particular, who may be eligible for the state-level tax credits but not the federal tax credits.⁸ This may become especially important if the IRS reduces its development of and support for multilingual tax resources, leaving it up to states to fill the gap.⁹ Conversely, our conversation with young adults focused on the power of social media, and our conversation with nontraditional caregivers and Black families emphasized using local news to spread the word on Maryland's tax credits. Ultimately, community members are best equipped to assess whether dissemination materials have the potential to increase tax credit uptake in their communities.¹⁰

Limited awareness of Maryland's state-level tax credits suggests that outreach campaigns ought to prioritize disseminating information to populations eligible for the state-level EITC or CTC but not the federal credits: this includes young adults without custodial children, and some immigrants who file taxes using individual taxpayer identification numbers (ITINs).

Potential informational avenues include, but are not limited to, government officials attending farmers' markets and neighborhood events to talk about the state-level EITC and CTC; advertisements on local news, radio, and social media; government mail correspondence about eligibility; and flyers at libraries and community centers. Continued efforts from the tax officials and partners to utilize a variety of media, and for government officials to spread the word and connect households with tax filing resources, can yield higher impacts, especially when efforts are co-designed with the involvement of specific underserved populations.

DEFINITIONS

Language access and cultural accuracy.

Services and programs, that provide accurate and timely information in the languages people know best, reflect cultural nuances of the populations being served, and allow tax filers to make informed decisions.^a

Nontraditional caregivers. Primary guardians who are grandparents, cousins, aunts, uncles, or other relatives that are not the biological parents of a child.

Community-engaged activities. Creating opportunities for shared decision-making, prioritizing community interests, and valuing people's varied backgrounds and experiences as expertise when developing tax outreach campaigns, partnering with community organizations, and disseminating tax information.^b

^a Luisa Godinez-Puig and Paige Sonoda, "Creating Avenues to Financial Inclusion for Latino Families," *Urban Wire* (blog), Urban Institute, September 25, 2023, <https://www.urban.org/urban-wire/creating-avenues-financial-inclusion-latino-families>.

^b Lauren Farrell and Elsa Falkenburger, "Authentic Community Engagement," (Washington, DC: Urban Institute, 2023). <https://www.urban.org/research/publication/authentic-community-engagement>.

Strategy 2 in Practice

A. CO-DESIGN, VET, OR USER-TEST DISSEMINATION MATERIALS AND STRATEGIES DIRECTLY WITH LOCAL COMMUNITY ORGANIZATIONS AND LEADERS

Communities may respond to different materials in diverse ways. Tailoring materials to fit the unique needs of communities will be most effective when they are either co-designed or vetted by communities themselves. This includes creating shared goals around the outreach materials, such as identifying materials' intended audiences, the messages they convey about taxes, how the materials are presented, and who shares them.

Establishing community-engaged activities, to identify and test which materials resonate best in each community, can lead to long-term increases in tax credit uptake. These efforts might include interviewing different community leaders or community members to identify gaps in knowledge on tax credits, hosting virtual or in-person workshops to co-design materials or seek feedback on created materials, or partnering with local nonprofits to sample outreach materials with their clients.

Community-engaged activities also ensure that outreach materials and dissemination strategies are linguistically and culturally accurate. For example, in Spanish the word "credit" also means "loan," so translating the names of tax credits literally can be confusing for communities that primarily speak Spanish.

B. BOOST ONLINE CONTENT ON TAX FILING AND TAX BENEFITS FROM FEDERAL, STATE, AND LOCAL GOVERNMENTS, AND FILL INFORMATIONAL GAPS FROM OTHER LEVELS OF GOVERNMENT.

Agencies conducting tax outreach should have a social media presence, as social media can be imperative to engage with young adults and other underserved communities. Social media posts are likely to be most effective when they are entertaining, and when they provide concise explainers on tax filing and tax credits. In addition to increasing awareness on taxes, posts could be used to dispel misinformation, promote tax-focused events, provide timely updates on new or recent changes to tax filings, and direct viewers to tax filing services.

Because young adults are drawn to social media influencers who discuss financial empowerment, partnering or sharing resources with statewide or local influencers or celebrities could be a successful strategy in reaching more youth. Some focus group participants noted that they prefer to learn about financial topics directly from tax officials and other well-known government leaders. Others, such as immigrants, mentioned preferring their tax information come from trusted messengers like school staff and teachers.

Further, improving the design and usability of government websites can make it easier for both trusted messengers and taxpayers to access relevant information. Government officials could also consider investing in user-friendly web tools that help individuals understand their eligibility for various tax credits. And, given that some federal resources on taxes may only be available in English, state and local officials can use their platforms to provide information on tax credits in multiple languages that reflect the needs of their populations.

C. DISSEMINATE INFORMATION VIA GOVERNMENT MAIL AND PROVIDE RESOURCES IN FREQUENTLY VISITED DESTINATIONS

Because some underserved populations still rely on mail and physical resources, outreach campaigns could include mailing official letters from tax officials or other government agencies to potentially eligible residents informing them about their eligibility and listing options for tax filing services. Reliance on official mail may also dispel fears of scams as some communities view mailed resources as more trustworthy.

In addition, flyers and guides on what the EITC and CTC are, and where residents can go for free tax preparation services, should be available in frequently visited destinations like community centers, public libraries, universities, farmers' markets, local businesses, grocery stores, banks, doctors' offices, and laundromats. These materials ought to include official government insignia, so they are likelier to be viewed as credible resources.

D. ADVERTISE ABOUT TAX FILING RESOURCES AND TAX BENEFITS ON LOCAL NEWS CHANNELS, RADIO STATIONS, BILLBOARDS, AND AT PUBLIC EVENTS; INCREASE WORD-OF-MOUTH DISSEMINATION USING LOCAL CHAMPIONS OF TAX BENEFITS

Advertisements about taxes should include information about tax benefits, like the CTC and EITC, as well as information on where to access tax filing services like VITA or other free or low-cost tax preparation services. These advertisements should be present both during and outside of tax season and should be broadcast across various media, like local news channels, radio, billboards, signage on public transportation, and flyers in frequently visited areas like bus stops.

For example, local news channels can feature a segment with well-known public leaders, like the Governor or city mayors, to talk about the benefits of the EITC or CTC and offer tips on tax filing services. These segments can then be clipped and recycled for other advertisements on social media platforms. In addition, these advertisements featuring public figures may be most effective when coupled with other tactics, such as regional stakeholders using the same messaging and talking points in statewide public events.

STRATEGY 3. ROUTINELY INCORPORATE INFORMATION ON TAX FILING SERVICES INTO OUTREACH CAMPAIGNS AND BOLSTER TAX PREPARATION OPTIONS

Overview

Our findings from stakeholder interviews and focus groups indicate that awareness campaigns ought to include the most up-to-date information about tax credits and the availability of free and high-quality tax filing services, in order to increase tax credit uptake. This is because awareness of tax credits can be insufficient by itself without easy access to free and high-quality tax preparation services. For example, many tax filers shared they were unaware of free tax filing services or had negative past experiences with them, which turned them toward trusting paid tax preparers instead. At the same time, stakeholder interviews surfaced the need to expand the pool of volunteer tax preparers, and to train them in technical and relational skills. Some filers also expressed difficulty accessing tax preparer appointments easily and had trouble getting back in contact with their tax preparers and the IRS when they received notices about discrepancies.

DEFINITIONS

Technical skills. When a tax preparer is knowledgeable of the tax system and completes tax returns accurately and promptly. This includes competency of eligibility requirements, types of tax credits and deductions, policy differences at the state and federal level, and servicing tax situations of various types of filers.

Relational skills. When a tax preparer is able to meaningfully connect and communicate effectively with their client on an interpersonal level, in a way that makes their client trust them and feel confident in their ability (e.g., answering questions, walking a client through the return, explaining what they did and why).

This is why making tax services part of outreach campaigns may require a multipronged strategy. Ideas include expanding funding and access to state-run and nonprofit-led VITA sites across the state, boosting partnerships with existing free and paid tax preparers, routinely updating contact information for tax preparers on flyers and webpages, setting up pop-up tax clinics in hard-to-reach areas (e.g., one-day tax preparation event for parents at a school), creating incentive structures for tax preparation volunteers so they may sign up year-to-year (e.g., continuing education credits or a Corps program), and engaging further with social workers, given that their relational skills and existing relationships may help them better assist taxpayers.

Strategy 3 in Practice

A. INCREASE THE NUMBER OF FREE TAX PREPARATION SERVICE PROVIDERS AND BOOST PARTNERSHIPS WITH EXISTING TAX PREPARERS

State agencies conducting tax outreach should assess the need for new tax preparation clinics in partnership with local nonprofits. This might include setting up pop-up tax clinics in unconventional places for tax

preparation services, like a one-day tax event for parents at a school, or partnering with other state agencies, like the Department of Social Services, to set up a pop-up or permanent tax clinic.

Because long-operating VITA sites already have the infrastructure to train volunteers and service people, increasing the capacity of existing tax clinics may be most effective, such as through state and local funds that supplement IRS grants for VITA sites.

B. ROUTINELY REVIEW AND UPDATE TAX OUTREACH MATERIALS AND WEBPAGES, KEEPING TAX PARTNERS INFORMED ON CHANGES TO MATERIALS

The types of media people engage with and how they prefer to receive information evolves over time. Also, tax credit eligibility and availability of certain tax preparation options also change from year to year. As a result, it is crucial to update outreach strategies and materials each tax season. To ensure that trusted messengers and local community partners are using the most current information, updates should be communicated regularly through newsletter blasts, webinars, and one-on-one conversations. Importantly, resources on tax preparation services should not be exclusive to free and in-person tax preparation clinics, but also include trusted paid preparers for taxpayers that may not qualify for VITA services. This can help taxpayers know their range of tax filing options and avoid unscrupulous tax preparers.

C. SET UP INCENTIVE STRUCTURES FOR TAX PREPARATION VOLUNTEERS SO THEY MAY SIGN UP YEAR-TO-YEAR

Volunteers are crucial to the operations of free tax preparation services. To be a VITA volunteer, one must study and pass certification exams administered by the IRS and follow IRS publications to complete both federal and state tax returns. IRS research shows VITA volunteer-prepared returns have an accuracy rate exceeding 95 percent (Internal Revenue Service 2025). While VITA sites receive grants from the IRS to offer trainings and operate sites, volunteers are not compensated for their services and are typically showing up in the spirit of community service. Those who are students may be doing so as part of their coursework and may receive education credits. Given their role in tax filing services, especially for filers with low incomes at VITA sites, state officials could set up certain incentives to ensure volunteer recruitment and retention remains high.

For example, if feasible, state or local officials could develop a robust Corps program with pay and benefits, which would formalize tax preparation services for historically underserved populations as an employment pathway for young and recent graduates. The state government could also allow tax preparation services to count toward continuing education credits (CEC) in partnership with colleges or universities: this may expand the appeal of free tax preparation services for those who are not pursuing higher education that is specific to accounting or legal studies but have expertise in relational services, such as social workers. Colleges or universities, in turn, could receive grants from the state to offer and expand upon CEC and offer tax filing services on campus. And, lastly, in partnership with VITA sites, the state could offer nonfinancial rewards that

laud commitment and continued services, such as an awards ceremony and photoshoot with state and local leaders to honor volunteers and VITA sites that processed the highest number of accurately prepared tax returns or those who have been volunteers for milestone number of years (5, 10, or 20 years of service).

D. INVEST IN TAX PREPARER TRAININGS THAT CENTER RELATIONAL AND TECHNICAL SKILLS

Building trust with tax filers requires that tax preparers possess technical expertise in the tax system as well as effective people skills. Because taxes include sensitive information on people's household composition and finances, preparers ought to be cognizant of some clients' worries about sharing information with them. This is why training of volunteers should dually include lessons on how to accurately complete a return and lessons on how to communicate and engage with diverse clients, be an active listener, and respectfully resolve conflicts.

An effective tax preparer uses relational and technical skills to walk someone through a tax return and can clearly explain each step (spelling out what they did and why), checking for understanding, and actively listening to clients' concerns or areas of confusion. Trainings could include walking volunteers through different scenarios and assessing their ability to work with tax returns that have various levels of difficulty or their ability to interact with clients who have different levels of understanding.

STRATEGY 4. FOSTER FURTHER CROSS-AGENCY COLLABORATION

Overview

Our stakeholder interviews uplifted the need to boost cross-agency collaboration, especially with agencies whose service populations may overlap with those identified in our analysis. For example, taxpayers eligible for the EITC are also likely to be eligible for nutritional assistance programs, like the Supplemental Nutrition Assistance Program (SNAP) or government-subsidized healthcare, like Medicaid. Operationalizing this information, carefully, has the potential to improve tax credit uptake (Macartney and Ghertner 2023).

Some ways to do this include disseminating resources to individuals and families that are receiving nontax government services (e.g., sending email newsletters or text reminders to likely eligible households who access other means-tested government benefits, posting flyers and information packets at the Maryland Motor Vehicle Administration sites, or training case workers to share information about the EITC and CTC). And, making free tax preparation clinics available in certain government agency offices that serve many residents on a day-to-day basis, such as Social Security, Department of Human Services, or Department of Labor.

For example, multiple focus group participants mentioned that having something akin to a “one-stop shop” at a government office, where they can learn about government programs and also file their taxes on-site, would be helpful. More coordination between state and local agencies on shared messaging, outreach lists (where feasible and subject to data privacy standards), and pooled information on benefit eligibility, may also contribute to increased uptake of tax credits.

Strategy 4 in Practice

A. DEVELOP AND NURTURE CROSS-AGENCY RELATIONSHIPS

Tax credit outreach is most successful when eligible populations hear the information from various sources, and not just from those directly involved in tax preparation. To ensure the sharing of information is successful, collaboration between state and local agencies and departments should be fostered. This coordination may involve agency staff getting to know each other, building trust, and finding opportunities for coordination.

DEFINITIONS

Data privacy standards. Policies that protect at-risk populations, such as taxpayers who are undocumented immigrants, from their personal and financial information being used for nontax purposes.^a

Data sharing. Authorized use of information across government agencies in accordance with pre-designed goals (such as improving benefits access or reducing administrative burdens) and in accordance with data privacy standards. For example, data sharing between a tax agency and health or human services agency, followed by subsequent research, may help illuminate how many taxpayers are receiving other means-tested government benefits but not tax credits that they are eligible for. With this information, a tax agency may pursue potentially more effective ways to raise awareness and bridge service gaps.

^a “Understanding Taxpayer Privacy Protections Under Section 6103 and Related Statutes,” *Tax Law Center* (Blog), February 10, 2025, <https://taxlawcenter.org/blog/understanding-taxpayer-privacy-protections-under-section-6103-and-related-statutes>.

There are several factors that may impede or facilitate coordination across agencies (Hahn et al. 2022). Some factors that can impede collaboration include competition for limited funding among agencies, strict federal requirements about program spending, agency staff who lack the interest, skill, or cross-systems knowledge necessary for collaboration, and the competing demands of meeting day-to-day program obligations and inevitable crises. Whereas, some factors that can facilitate cross-agency relationships include affirming leadership at all levels of each agency, strong relationships among agency leaders, regular and productive meetings both within agencies and among agencies, and alignment in funding resources.

B. SHARE TAX FILING AND TAX BENEFITS INFORMATION WITH RESIDENTS THAT ACCESS OTHER BASIC NEEDS PROGRAMS OR GOVERNMENT SERVICES

State agencies are useful partners in educating potentially eligible populations about tax credits because these populations are likely to overlap (such as with SNAP benefits and EITC), and state agencies already have contact and eligibility information about their respective clients. State agencies could be directed to share information or resources about tax credits with the beneficiaries of other means-tested government programs.

Outreach on tax credits could come in various forms (e.g., through emails, newsletters, or text reminders) to likely eligible households. Additionally, partners could coordinate messaging, campaign timelines and outreach listservs. Flyers and information packets could be made available at commonly visited physical sites (for example, the Department of Motor Vehicles or Social Security offices). Finally, tax officials could train and partner with government case workers, such as for housing or unemployment programs, who may be relatively better positioned to interface with at-risk and historically underserved populations. These partners could share information about the EITC and CTC with their existing clients.

C. OFFER ONE-STOP SHOP SERVICES OR FREE TAX CLINICS IN OFFICES OF OTHER GOVERNMENT AGENCIES

Maintaining a physical presence in certain frequently visited agencies is another strategy to deepen outreach. In addition to providing information to clients through flyers and one-on-one conversations, making free tax preparation clinics available in offices that are frequently visited by residents, such as Social Security offices, Departments of Human Services, or Department of Labor offices could increase tax filing among eligible populations. For example, in Maryland, Prince George’s County Department of Social Services provides free tax preparation to people with incomes below \$67,000 through its Family Investment Division.¹¹ Combining the availability of various government services under one roof would help those who may not have the capacity to undergo various, separate bureaucratic processes.

D. LEVERAGE DATA FROM OTHER GOVERNMENT AGENCIES TO REACH NONFILERS

At the federal level, prior research shows that most people who do not claim federal tax credits, like the EITC and CTC, are simply not filing taxes (Castelin et al. 2024). These households may be “nonfilers” for various

reasons, including having incomes that are under the income tax filing threshold, which means they are not required to file, being intimidated by tax filing and tax credit complexities, or lacking convenient access to free or low-cost tax preparation services. Therefore, any analyses that primarily relies on tax data is likely to undercount tax credit uptake gaps, because it would not account for nonfilers, and therefore risk missing out on a significant portion of a state's eligible population that may be missing out on tax credits. Replicating promising studies like those from California, for example, could help both quantify the number of nonfilers and guide future efforts in reaching nonfilers (Iselin, Mackay, and Unrath 2023; Franchise Tax Board 2022).

Various government agencies may already have the requisite data and expertise in servicing hard-to-reach populations. They may also have experience with interactive and easy-to-use eligibility tools, caseworker models, and service site maps that tax officials could learn from and potentially explore integrating tax information onto. If designed correctly, and in ways that do not overload information and muddle users' experiences, this could facilitate tax filing and tax benefits delivery.

E. EXPLORE FEASIBILITY OF PRE-FILLED FORMS AND AUTO-ENROLLMENT SYSTEMS FOR TAX BENEFITS DELIVERY

With the support of internal and external experts on benefits access and administrative burdens, tax officials could look into creating new and streamlined state tax filing methods and tax benefits delivery, especially for those with relatively simple state tax returns. For example, both the federal government and some states have demonstrated such innovations, such as through the IRS Direct File program, the 2021 expansion of the federal CTC, and the paid-in-advance delivery of Minnesota's CTC.

STRATEGY 5. EDUCATE RESIDENTS ABOUT TAX FILING AND CREDITS

Overview

Education is a long-term strategy that can help residents feel empowered in filing taxes and understanding their rights as taxpayers. In nearly every focus group, across their diverse populations, participants indicated a desire to learn more and become educated on how the tax system works and how tax benefits can be accessed. With more education about tax filing and tax credits, those who do not file because they are intimidated by the tax system's complexities, or because they are below the tax filing threshold, could be incentivized to file and get the benefits that they have earned.¹² Research finds that nonfilers often see little benefit in completing the paperwork and processes of filing, so making sure the benefits of tax filing outweigh any barriers is essential to incentivizing them to file (Gosliner et al. 2025).

More knowledge about the tax system could also serve as a system for redress. Education could help people who have owed taxes in the past or have faced penalties become better self-advocates, understand their rights, know where to go for help, or access support when faced with challenges. Potential avenues for tax education could include government-led or nonprofit-led tax workshops at community programs like fairs, festivals, employment centers, or at libraries and other frequently visited destinations. Building awareness and knowledge of tax filing and tax credits in K-12 education settings, particularly among high schoolers, may also boost uptake in subsequent years.

Both focus group participants and stakeholders talked about transparency between tax preparers and filers. This included the need for tax preparers to patiently walk through how a person's taxes were completed (e.g., their tax filing status and why, which deductions or tax credits were claimed, when they may anticipate their tax refunds, etc.) and how they may get back in touch with the preparers if they encounter issues. For example, a stakeholder suggested that awareness of tax credits, and uptake among eligible friends, families, and neighbors, would improve significantly if tax preparers were to develop and disseminate a one-page simplified breakdown informing each taxpayer about what tax credits they received from the federal and state governments and for what amounts. State changemakers could develop such a template for all tax clinics in a state to utilize or disseminate this information directly to Maryland taxpayers via physical mail.

Strategy 5 in Practice

A. CREATE EDUCATIONAL MATERIALS THAT CAN BE DISTRIBUTED TO TAX FILERS AT TAX PREPARATION SITES TO ENHANCE THEIR UNDERSTANDING OF TAXES, SUCH AS TEMPLATES DETAILING TAX OWED, CREDITS RECEIVED, AND REFUND AMOUNTS

To increase tax literacy, VITA site providers and commercial tax software preparers, in concert with tax officials, could consider developing a template one-pager that shows a simplified breakdown for each taxpayer who receives a tax refund, about what tax credits and deductions they received, for what amounts, and additional

educational information. It could be distributed after every tax preparation appointment, so clients have a resource to consult if questions come up. This may help reduce negative perceptions of taxes and tax benefits and increase voluntary compliance in the future.

B. HOST TAX EDUCATION WORKSHOPS WITH TRUSTED MESSENGERS TAILORED TO SPECIFIC POPULATIONS

Offering education workshops tailored to different groups (i.e., young adults, new mothers, etc.) that focus on explaining how the tax system works, and what tax credits and deductions are, can help empower taxpayers to feel more comfortable in filing taxes. These workshops could be made available at events like job fairs, cultural festivals, employment centers, libraries and other frequently visited destinations. These could be led and organized by the state government in collaboration with local nonprofits.

Events like these could also empower young people to volunteer in VITA sites or set up tax clinics in their own schools for parents to avail themselves of services, in addition to raising awareness of tax filing and tax credits. They could take place in partnership with schools or universities as part of larger programming around supporting financial literacy for young people.

C. PARTNER WITH K-12 PUBLIC SCHOOL SYSTEMS TO DEVELOP A SHORT TAX COURSE TO EMPOWER STUDENTS TO BECOME “TAX EDUCATORS” WITHIN THEIR HOUSEHOLDS

Young adults want more trusted sources to provide financial literacy resources. One way to accomplish this is by partnering with K-12 public school systems to develop clubs or a coursework about taxes, helping them understand the range of taxes they pay and the tax benefits they are eligible for. These students could then help educate their families and communities, becoming trusted messengers about tax filing and tax credits.

STRATEGY 6. PREVENT AND CORRECT TAX FRAUDS

Overview

Stakeholder interviewees and focus group participants identified tax fraud as a barrier to more people filing their taxes and accessing tax credits. Continuing to find and penalize unscrupulous tax preparers that file fraudulent tax returns and siphon away taxpayers' refunds will be crucial to increasing taxpayers' trust and overall satisfaction with filing taxes and claiming tax credits. For example, many noncitizens mentioned feeling deeply frustrated about errors on their tax returns and when they found out that it was their responsibility to go through the complex amendment process, even though they had been scammed by unscrupulous tax preparers. For some, this added to stressors they were already feeling around their immigration status.

DEFINITIONS

Unscrupulous tax preparers. Tax preparers who intentionally mislead and alter a client's tax return without the client's knowledge or by stating false claims to the client for personal gain. This includes altering income statements, reporting false expenses or deductions, creating false sources of income, and siphoning taxpayers' refunds.^a

^a "Recognize Tax Scams and Fraud," Internal Revenue Service, accessed October 17, 2025, <https://www.irs.gov/help/tax-scams/recognize-tax-scams-and-fraud>.

In general, unscrupulous tax preparers are likely to be discovered first via audits of tax filers, which prior research has shown to disproportionately burden historically underserved populations. To prevent this, the National Taxpayer Advocate suggests establishing minimum competency standards for federal tax return preparers and revoking the identification numbers of sanctioned preparers (National Taxpayer Advocate 2024).

Besides investigating and enforcing the law against scammers, the state's efforts may include boosting education on how taxpayers should pick their tax preparers, improving transparency and regulations on tax preparer certifications, and providing free state resources to reduce administrative burdens for those who may have been victims of tax fraud.

Strategy 6 in Practice

A. REDUCE ADMINISTRATIVE BURDENS AND COSTS FOR VICTIMS OF TAX FRAUD BY PROVIDING STATE RESOURCES

Many people who are victims of tax fraud lack the financial resources needed to resolve their situations. To better facilitate access to proficient support for these individuals, state and local officials could increase the number of low-income taxpayer clinics (LITCs) and their available funding so they may be able to service more people. Additionally, providing government support, such as by assigning a tax agency caseworker to walk them through their situation or disseminating more information on tax fraud prevention and mitigation through both online and physical media, can encourage more people to seek help when they are victims of tax fraud.

B. PROVIDE GUIDANCE ON HOW TAXPAYERS OUGHT TO PICK AND VET THEIR TAX PREPARERS, INCLUDING CREATING WHITELISTS OF FREE AND PAID TAX PREPARERS

Increasing education about tax fraud can help people identify unscrupulous tax preparers and avoid them. Tax officials could create whitelists of legitimate and competent tax preparers, both those offering free and paid services. Doing so would reduce the administrative hurdles that tax filers may need to navigate to avail the services of someone competent and trustworthy. Further, tax officials could create checklists and FAQ materials, explaining the best ways to identify trustworthy tax preparers and how to identify potentially incorrect tax filings.

STRATEGY 7. CREATE AND INTEGRATE EVALUATION METRICS

Overview

Our research can serve as a foundation for tax officials and other changemakers to integrate rigorous evaluation metrics for the state's outreach campaigns and tax filing supports (Boddupalli et al. 2025). Traditionally, numerical data analysis identifying trends in numbers of taxpayers by geography and population claiming tax credits has been the norm; however, subsequent evaluations of tax credit uptake ought to integrate community engagement as well. For example, integrating diverse community voices in the selection of metrics of success early in an evaluation, as well as the vetting of findings later in an evaluation, will improve evidence-based strategies for the future.

DEFINITIONS

Changemakers. People and organizations in leadership or in positions of influence, especially those that are trusted by large populations or specific underserved communities. These may include state and local policymakers or administrators, nonprofit service and advocacy organizations, business leaders, etc.

In doing so, the state's changemakers would have a more robust and comprehensive understanding of the barriers that residents may be facing and the solutions surfaced, in residents' own words. Further, making evaluation data and findings publicly and routinely accessible would help foster accountability and transparency with government and nonprofit leaders across the state and the rest of the country.

Strategy 7 in Practice

A. INVOLVE DIVERSE COMMUNITY VOICES IN BOTH THE DEVELOPMENT AND EVALUATION OF OUTREACH AND AWARENESS CAMPAIGNS

To ensure outreach and awareness campaigns are working, it is essential to request feedback from all parts of the community. This will require proactive planning on the part of tax officials to arrange community advisory boards with local leaders or one-one-one conversations and focus groups that could be led by regional representatives and local community action agencies. These conversations could be used to solicit information on how campaigns are going, how they could be improved, and which metrics to use to measure success.

B. MAKE EVALUATION DATA AND FINDINGS PUBLICLY AND EASILY ACCESSIBLE

To promote transparency and strengthen public trust, data on tax credit uptake and the progress of outreach campaigns should be made publicly available and highlighted on social media on a consistent basis. Regular reporting would enhance accountability among government and nonprofit leaders across the state, while also fostering public engagement and support for these efforts.

C. USE ACCOUNTABILITY TOOLS, SUCH AS THE “RESULTS COUNT” FRAMEWORK, TO STUDY AND BUILD ON FUTURE EFFORTS

To increase accountability, state and local leaders could use structured tools that support continuous learning and goal setting. One such tool is the “Results Count” framework, which can help ensure that outreach or tax filing campaigns are aligned with clearly defined outcomes. This tool prompts leaders to articulate key elements, such as desired results, target populations, potential partners, and contextual factors that may support or hinder progress.¹³ It also encourages leaders to conduct small tests of change, so they may innovate and pilot new strategies and measure their performance without expending too many resources. By using such frameworks, officials can more effectively identify gaps, solicit actionable feedback, and drive improvements in outreach and tax filing efforts.

D. CREATE A “SCORECARD” TO ANNUALLY TRACK NUMBERS AND SHARES OF ELIGIBLE TAXPAYERS CLAIMING THE CTC AND EITC BY REGION AND DEMOGRAPHICS

State officials could collect and evaluate information on the geographic regions and various demographic factors of likely eligible taxpayers claiming and not claiming the federal and state-level CTC and EITC, as demonstrated in our research.¹⁴ This would help officials track their performance, refine stakeholder power maps, and focus efforts on the most underserved populations that are most in need.

WORKSHEET FOR CHANGEMAKERS

Designing and Evaluating Plans to Improve Uptake of State Tax Benefits

This worksheet is designed to equip changemakers, who are planning outreach or service campaigns, by providing a methodical framework to select and work on strategies that align with their specific context and available resources. Users are encouraged to choose one or more strategies (first column of the table) and identify one or more “in practice” mechanisms (second column) to advance their goals. From there, they can identify specific tasks or initiatives in order to successfully implement those strategies.

The worksheet prompts users to assess resource gaps and define the necessary steps to accomplish strategies, while also identifying key stakeholders who should be engaged throughout the process. To ensure accountability, for each initiative, users are encouraged to establish a clear metric of success to help evaluate the impact of their campaign over time. For example, a state official who is interested in identifying which populations have been missing out on their state EITC may want to create and integrate evaluation metrics (strategy 7). They will likely want to work towards a scorecard of tax credit uptake across the state’s regions and diverse populations, which will require state officials to quantitatively examine state tax data (in-practice item 7d). At that point, state officials could gauge if there is sufficient in-house capacity for performing such an analysis, and if not, they could partner with an external research institution and seek philanthropic funding to sustain the partnership. Together, these changemakers could identify measures of success, such as establishing in-house evaluative capacity going forward based on the research institution’s findings. Ideally, once the external research institution drafts a methodology and presents findings publicly, the state officials could use similar data and methods to perform subsequent analyses in-house on an ongoing basis (see example below).

TABLE 2

Worksheet Example

Strategy	In practice	Existing plans (specific tasks or initiatives)	What's needed or missing	Action items	Collaborators (stakeholders involved in efforts)	Metrics of success
7. Create and integrate evaluation metrics	<p>a. Involve diverse community voices in development and evaluation of outreach and awareness campaigns</p> <p>b. Make evaluation data and findings publicly and easily accessible</p> <p>c. Use accountability tools, such as the "results count" framework, to study and build on future efforts</p> <p>d. Create a "scorecard" to annually track numbers and shares of eligible taxpayers claiming CTC and EITC by region and demographics</p>	<p>- Measuring uptake of Maryland's state EITC: using state tax data to identify the number of tax units by county and ZIP code that potentially qualify for the state's EITC but are not claiming it.</p> <p>- 2025's #EarnedIt Campaign and lessons from cross-agency collaboration and initial outreach efforts with limited resources.</p>	<p>- In-house capacity for bolstering uptake gap analyses with demographic information, statistical tests to examine patterns, and research expertise to contextualize findings.</p>	<p>- Partner with independent research institution to bolster uptake gap analyses.</p>	<p>- Tax data stewards in-house</p> <p>- Independent research Institution</p> <p>- Philanthropic or government funding to support the research project</p>	<p>- Uptake gap data and analyses increases EITC and CTC participation in subsequent years, especially among identified underserved populations.</p> <p>- Uptake gap data and analyses meaningfully informs resource allocation for outreach and tax filing campaigns.</p> <p>- Uptake gap data and analyses are routinely updated, publicly accessible, and well-utilized by not just government leaders, but also nonprofit, advocacy, and community organizations.</p>

TABLE 3

Worksheet Template

Strategy	In practice	Existing plans (<i>specific tasks or initiatives</i>)	What's needed or missing	Action items	Collaborators (<i>stakeholders involved in efforts</i>)	Metrics of success
1. Build trust with communities through partnerships with diverse local nonprofits and trusted messengers	a. Map trusted organizations that serve the identified underserved populations, by region and demographics; build ongoing partnerships with them (builds on 7d)					
	b. Train trusted messengers to disseminate resources					
	c. Provide grants to trusted messengers and tax preparers to do ongoing outreach and tax filing services (builds on 3a)					
	d. Deepen engagement with employers and chambers of commerce to champion EITC uptake					
	e. Host events in different communities year-round to increase receptivity to learning about taxes (builds on 2c and 2d)					
	f. Ensure tax resources and tax filing services cater to diverse cultural and linguistic needs of underserved populations					

Strategy	In practice	Existing plans (<i>specific tasks or initiatives</i>)	What's needed or missing	Action items	Collaborators (<i>stakeholders involved in efforts</i>)	Metrics of success
2. Disseminate information and resources through a variety of settings and media	<p>a. Co-design, vet, or user-test dissemination materials and strategies directly with local community organizations and leaders (builds on 1a)</p> <p>b. Boost online content on tax filing and tax benefits from federal, state, and local governments, and fill informational gaps from other levels of government.</p> <p>c. Disseminate information via government mail and provide resources in frequently visited destinations</p> <p>d. Advertise about tax filing resources and tax benefits on local news channels, radio stations, billboards, and at public events; increase word-of-mouth dissemination using local champions of tax benefits (builds on 1e)</p>					

Strategy	In practice	Existing plans (<i>specific tasks or initiatives</i>)	What's needed or missing	Action items	Collaborators (<i>stakeholders involved in efforts</i>)	Metrics of success
3. Routinely incorporate tax filing services into outreach campaigns and bolster tax preparation options	<p>a. Increase the number of free tax preparation service providers and boost partnerships with existing tax preparers (builds on 1c)</p> <p>b. Routinely review and update tax outreach materials and webpages, keeping tax partners informed on changes to materials</p> <p>c. Set up incentive structures for tax preparation volunteers so they sign up year-to-year</p> <p>d. Invest in tax preparer trainings that center relational and technical skills</p>					

Strategy	In practice	Existing plans (<i>specific tasks or initiatives</i>)	What's needed or missing	Action items	Collaborators (<i>stakeholders involved in efforts</i>)	Metrics of success
4. Foster further cross-agency collaboration	<p>a. Develop and nurture cross-agency relationships</p> <p>b. Share tax filing and tax benefits information with residents that access other basic needs programs or government services</p> <p>c. Offer one-stop shop services or free tax clinics in the offices of other government agencies (builds on 3a)</p> <p>d. Leverage data from other government agencies to reach nonfilers</p> <p>e. Explore feasibility of pre-filled forms and auto-enrollment systems for tax benefits delivery</p>					

Strategy	In practice	Existing plans (<i>specific tasks or initiatives</i>)	What's needed or missing	Action items	Collaborators (<i>stakeholders involved in efforts</i>)	Metrics of success
5. Educate residents about tax filing and credits	<p>a. Create educational materials that can be distributed to tax filers at tax preparation sites to enhance understanding of taxes, such as templates detailing tax owed, credits received, and refund amounts (builds on 2a)</p> <p>b. Host tax education workshops with trusted messengers tailored to specific populations (builds on 1a and 1b)</p> <p>c. Partner with K-12 public school systems to develop short tax courses, empowering students to become "tax educators" within their households (builds on 1a and 1b)</p>					

Strategy	In practice	Existing plans (<i>specific tasks or initiatives</i>)	What's needed or missing	Action items	Collaborators (<i>stakeholders involved in efforts</i>)	Metrics of success
6. Prevent and correct tax frauds	<p>a. Reduce administrative burdens and costs for victims of tax fraud with state resources</p> <p>b. Provide guidance on how taxpayers ought to pick and vet their tax preparers, including whitelists of vetted free and paid tax preparers</p>					

Strategy	In practice	Existing plans (<i>specific tasks or initiatives</i>)	What's needed or missing	Action items	Collaborators (<i>stakeholders involved in efforts</i>)	Metrics of success
7. Create and integrate evaluation metrics	<p>a. Involve diverse community voices in both the development and evaluation of outreach and awareness campaigns (builds on 1a)</p> <p>b. Make evaluation data and findings publicly and easily accessible</p> <p>c. Use accountability tools, such as the "results count" framework, to study and build on future efforts</p> <p>d. Create a "scorecard" to annually track numbers and shares of eligible taxpayers claiming the CTC and EITC by region and demographics</p>					

NOTES

- ¹ "How Do State Earned Income Credits Work?" *The Tax Policy Briefing Book*, Urban-Brookings Tax Policy Center, 2024, <https://taxpolicycenter.org/briefing-book/how-do-state-earned-income-tax-credits-work>.
- ² "How Do State Child Tax Credits Work?" *The Tax Policy Briefing Book*, Urban-Brookings Tax Policy Center, 2024, <https://taxpolicycenter.org/briefing-book/how-do-state-child-tax-credits-work>.
- ³ "Do All People Eligible for the EITC Participate?" *The Tax Policy Briefing Book*, Urban-Brookings Tax Policy Center, 2024, <https://taxpolicycenter.org/briefing-book/do-all-people-eligible-eitc-participate>.
- ⁴ "EITC Participation Rate by State" *Internal Revenue Service*, accessed October 26, 2025, <https://www.irs.gov/tax-professionals/eitc-central/eitc-participation-rate-by-state>.
- ⁵ "Helping Maryland Connect Underserved Residents to Crucial State Tax Credits," Urban Institute, accessed November 2025, <https://www.urban.org/projects/helping-maryland-connect-underserved-residents-crucial-state-tax-credits>.
- ⁶ Aravind Boddupalli, Gabriella Garriga, Luisa Godinez-Puig, and Harley Webley, "Where Maryland Leaders Can Reach Residents Missing Out on Tax Credits," *TaxVox* (blog), Tax Policy Center, June 5, 2025, <https://taxpolicycenter.org/taxvox/where-maryland-leaders-can-reach-residents-missing-out-tax-credits>.
- ⁷ "Tax Assistance for Low-Income Marylanders – Funding," HB4051, 2024 Regular Session, Maryland General Assembly, May 16, 2024, <https://mgaleg.maryland.gov/mgaweb/Legislation/Details/HB0451?ys=2024RS>.
- ⁸ Luisa Godinez-Puig and Paige Sonoda, "Creating Avenues to Financial Inclusion for Latino Families," *Urban Wire* (blog), Urban Institute, September 25, 2023, <https://www.urban.org/urban-wire/creating-avenues-financial-inclusion-latino-families>.
- ⁹ Matthew Gardner, "Trump Administration's English-Only IRS Would Undermine Public Trust and Boost Budget Deficits," *Institute on Taxation and Economic Policy* (blog), August 19, 2025, <https://itep.org/trump-english-irs-public-trust-budge-deficits/>.
- ¹⁰ "Community-Engaged Methods Model," Urban Institute, last updated July 1, 2024. Washington, DC, <https://www.urban.org/research/publication/community-engaged-methods-model>.
- ¹¹ "Free Tax Preparation Assistance Now Available," Prince George's County Department of Social Services, accessed November 14, 2025, <https://www.princegeorgescountymd.gov/departments-offices/social-services/services/family-investment/tax-preparation-services>.
- ¹² Gabriel Zucker and Lindsey Wagner, "Talking to Non-Filers," *New America: New Practice Lab* (blog), July 16, 2021, <https://www.newamerica.org/new-practice-lab/blog/talking-to-non-filers>.
- ¹³ "Results Count," The Annie E. Casey Foundation, accessed October 26, 2025, <https://www.aecf.org/work/leadership-development/results-count>.
- ¹⁴ Aravind Boddupalli, Gabriella Garriga, Luisa Godinez-Puig, and Harley Webley, "Where Maryland Leaders Can Reach Residents Missing Out on Tax Credits," *TaxVox* (blog), Tax Policy Center, June 5, 2025, <https://taxpolicycenter.org/taxvox/where-maryland-leaders-can-reach-residents-missing-out-tax-credits>.

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