**Multilevel Strategies for Change**

**Key insights that came out of needs assessment, partnership building, and systems thinking breakout rooms:**

NEEDS: Tax issues show up everywhere. You can track in all areas of family law and then make the case to do more work there. Assessing needs is closely linked to partnership building – if you identify tax needs, then what? Who can you go to for assistance?

PARTNERSHIP BUILDING: Lots of people want to help, but don't know how (think about how you can make the case to them). Explore United Way partnerships. Connect survivors to other forms of support too, not just tax. Connecting with family law early may be helpful in avoiding long-term tax issues. People in tax advocacy community - do more in reaching out to DV programs! Be persistent.

SYSTEMS CHANGE: *Changes to be mindful of:* child tax credit changes (credit is being doubled, but can no longer claim credit for a child with ITIN (need SSN). There are new credits "for other dependents" that apply to those over 17 years old (up to $500)

*Common systems barriers to strategize around:* our roles in organization can create barriers (siloes and restrictions), funding barriers, coalition building and partnership building (share narratives with folks who can be vehicles for systems change).

**Articulating the problem/need.**

**The issue of focus is:\***

|  |
| --- |
| **Taxes (consider generally as well as in the context of family law)**  **This includes: filing status, receipt of credits/benefits, claiming children, receiving the refund, tax debt liability, innocent spouse relief, access to tax information, and the impact of family law cases (alimony, child support, division of assets)** |

\*Note: you may first need to go through the “should be” chart below, thinking about survivors’ holistic needs, in order to identify an issue of focus.

**Think about WHAT SHOULD BE:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Information you have (consider survivors’ needs, experiences, what has worked well, what has not, etc.)** | **Where or from who you got this information** | **Information you need to further analyze the issue** | **How will you get the information you need** |
| What do survivors say ***they need*** to address TAX ISSUES? (generally, and as it arises in family law cases) | 1.  Survivor is primary breadwinner so doesn’t qualify for VITA  Survivors don’t know about VITA and use paid services.  Immigrant survivors face complex issues (e.g. filing, work authorization, using others’ social security to work which is illegal but there may be safety factors too, etc.) | 2.  Work with survivors | 3.  Do you track/document tax needs?  Do you screen/assess for tax issues?  Do you host community education events on taxes? | 4. |
| **Based on the above, write an aspirational statement about what *should be* when a survivor faces TAX ISSUES?**  5.  Whether talking about housing, custody, or family law - taxes | | | | |

**Now, think about the CURRENT RESPONSE:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **How are survivors responding to TAX ISSUES?** | **What’s the general process by which advocates or attorneys within your agency respond to TAX ISSUES?** | **In what ways do partners or other organizations work to address TAX ISSUES?** | **How do you see systems respond to TAX ISSUES (e.g. justice systems, government agencies)?** | **Are there key local, state, federal policies that come into play for TAX ISSUES?** |
| What’s the ***current response*** to TAX?\* | Don’t file  Don’t get refunds (intercepted or partner files first)  Not able to get child or income credits  Impacts divorce and custody cases and options (or visa versa) | Part of EVERY family law issue  If legal aid organization – in-house tax program (or LITCs) can help with innocent spouse relief, amended tax returns  Identify tax needs but then don’t know where to send or how to help | Law school clinic partnerships (note their goal is different than VITA – often want complicated cases as teaching tool)  Find more information about how these partners are or could help: CPAs, Financial Planners | Paid tax sites can be predatory. Also, frequently don’t file correctly as they try to maximize refund | When dealing with federal taxes, you have more options – there are available resources you can use across states |

\*If it’s difficult to answer for any one level or you’re not sure, where can you go for more information? What questions do you need to ask?

10. Comparing the tables, what stands out to you?

11. Are there any obvious gaps in what should be vs. current response?

**Opportunity Mapping**

Putting it all together, write a statement of the overarching need or goal related to **TAX**. Then brainstorm some strategies you think will address key gaps.

|  |  |  |
| --- | --- | --- |
| **The primary need to address TAX ISSUES, as defined by survivors, is:** | | |
| [use the above boxes to articulate the primary goal that addresses the needs you’ve identified] | | |
| **Individual Level** | What might individual advocates/attorneys in your organization do or do differently to help meet the need above? |  |
| **Not sure? What questions do you have and where can you go for more information?** | | |
| **Organizational Level** | What programmatic changes or organizational supports within your organization might help meet the need above? Or would help support individual advocates/attorneys? |  |
| **Not sure? What questions do you have and where can you go for more information?** | | |
| **Community Level** | What should *other* organizations or partners focused on Issue X do or do differently to meet the need above? What should community members and key community leaders do? |  |
| **Not sure? What questions do you have and where can you go for more information?** | | |
| **Systems/Policy Level** | What changes to laws or policies would help meet the need above? |  |
| **Not sure? What questions do you have and where can you go for more information?** | | |