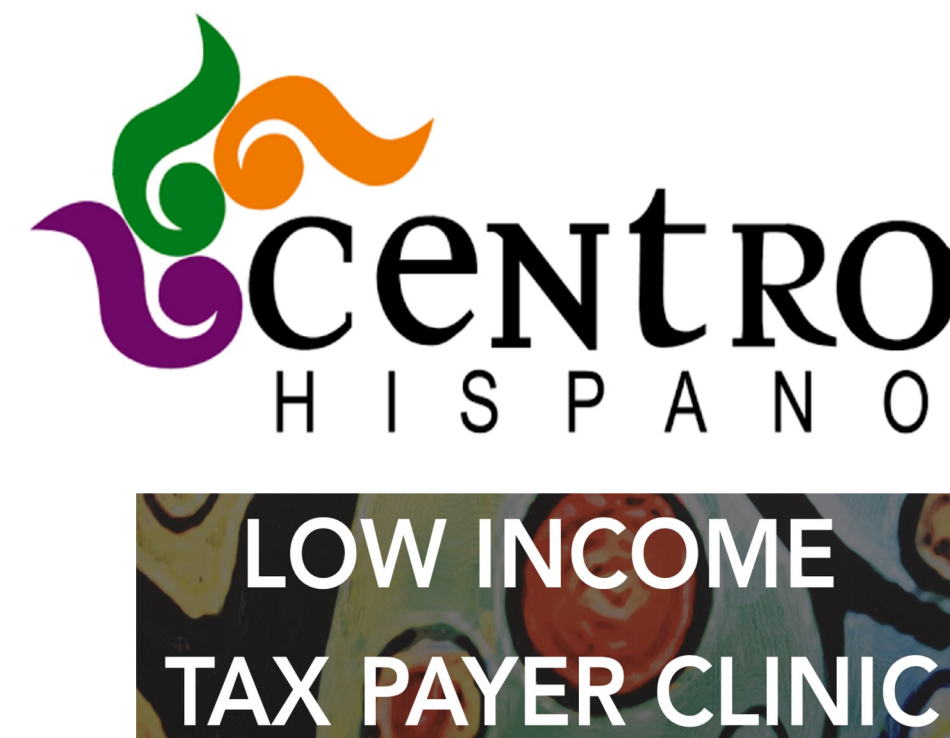


SIMLAB PARTNER IMPACT ASSESSMENT

Utah Valley University SIMLab x Centro Hispano Low Income Taxpayer Clinic (LITC)

February 1, 2023



SIMLAB PARTNER IMPACT EVALUATION

Partnership Objectives



PARTNER NAMES +
CONTACT INFO

UVU Center for Social Impact:

socialimpact@uvu.edu

<https://www.uvu.edu/socialimpact/>

UVU Social Impact Metrics Lab (SIMLab):

cassie.bingham@uvu.edu

https://www.uvu.edu/socialimpact/what_we_do/simlab.php

Centro Hispano Low Income Taxpayer Clinic (LITC):

SherryA@CentroHispanoUC.org

<https://www.centrohispanouc.org/taxpayer-clinic>



SIMLAB PARTNER IMPACT EVALUATION

Partnership Objectives



The UVU SIMLab is an **impact evaluation and measurement program** run by the UVU Center for Social Impact.

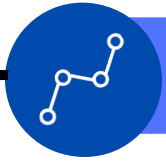
The SIMLab started its partnership with the Low Income Tax Payer Clinic (LITC) hosted by Centro Hispano in October 2022 with **the objective of conducting a high level impact assessment via partnership intake and the completion of a comprehensive [information request spreadsheet](#).**

The information request garnered ~ 25 documents, reports, slide decks, and web pages that were thoroughly reviewed by the SIMLab and contextualized by the partnership intake and subsequent discussions, resulting in the following impact assessment report.

	A	B	C	D
1	Topic/Category	Info / Material (What Information Are We Seeking?)	Rationale (What Questions Are We Hoping to Answer?)	Contact Person (Who has access to this info?)
2	Organization Purpose	Mission/Objective(s)	What does this organization aim to do?	Sherry Almquist
3	Organization Purpose	Values/Ethos	In what way does this organization aim to operate?	Sherry Almquist
4	Organization Purpose	Strategy/Logic Model	How is this organization attempting to fulfill its impact claims?	Sherry Almquist
5	Services	Representation services	What services exist to provide representation and how are they described?	Sherry Almquist
6	Services	Education services	What services exist to provide education and how are they described?	Sherry Almquist
7	Services	Advocacy services	What services exist to provide advocacy and how are they described?	Sherry Almquist

SIMLAB PARTNER IMPACT EVALUATION

Impact Partner Overview



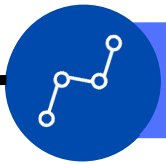
PROBLEM (DEMOGRAPHIC +
LOCATION)

Tax non-compliance by low-income and/or English as a Second Language (ESL) community members due to tax completion complexity, unawareness, misunderstanding, and incomprehension in Utah



SIMLAB PARTNER IMPACT EVALUATION

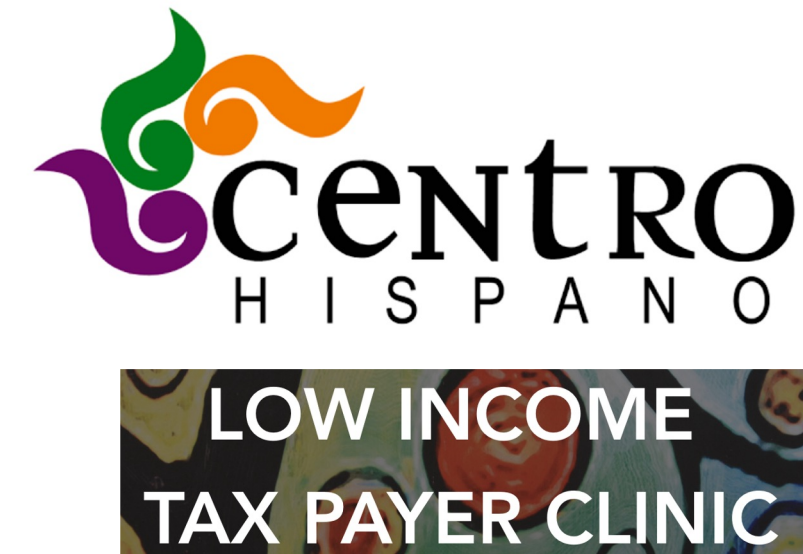
Impact Partner Overview



MISSION/PURPOSE

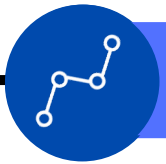
“The Low-Income Taxpayer Clinic (LITC) is a free service sponsored by the Taxpayer Advocate Service. The purpose of this clinic is two fold. **We educate and serve members of the community about their tax rights and responsibilities as well as advocate for low-income taxpayers before the Internal Revenue Service (IRS) in audits, appeals, collection issues, and tax revenue cases that are in controversy or unfiled tax returns.**”

<https://www.centrohispanouc.org/taxpayer-clinic>



SIMLAB PARTNER IMPACT EVALUATION

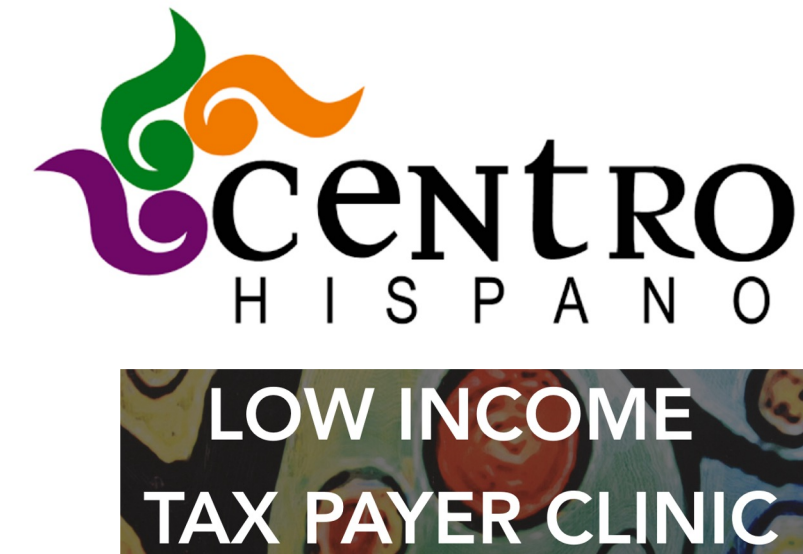
Impact Partner Overview



VALUES

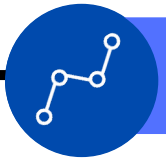
“Ensure the fairness and integrity of the tax system for taxpayers who are low-income or speak English as a second Language (ESL)”

<https://www.taxpayeradvocate.irs.gov/about-us/low-income-taxpayer-clinics-litc/>



SIMLAB PARTNER IMPACT EVALUATION

Impact Partner Overview

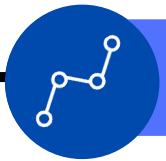


DESCRIPTION OF SERVICES

- Providing **pro bono representation** on the behalf of low-income and ESL community members in tax disputes with the IRS
 - Attorney Daniel Vincent
 - Represent for exams, audits, appeals, non-filers, tax court & collections
- **Educating** them about their rights and responsibilities as taxpayers
 - Mexican Consulate Ventanilla de Asesoría Financiera provides weekly education about taxpayer rights and responsibilities
 - Employer driven W4 and filing requirements
 - H2A Migrant worker fairs
 - Financial literacy classes
 - VITA classes
- Identifying and **advocating for issues** that impact these taxpayers
 - TAS Taxpayer Advocate Service - LTA Jennilyn Gailey, Utah
 - TAP Taxpayer Advocacy Panel - Phillip George, Utah
 - NTA National Taxpayer Advocate - Erin Collins, D.C.
 - SAMS System Advocacy Management System

SIMLAB PARTNER IMPACT EVALUATION

Impact Partner Overview



DESCRIPTION OF SERVICES

“The LITC staff has over a decade of tax preparation experience and are represented by an enrolled agent authorized to represent clients in front of the IRS. We can work with those who do not live close to the clinic. We have clinics open twice a month in Washington County and full time in Salt Lake and Utah County. We can also work with you by phone, fax, email or through the mail. This service is ongoing throughout the year and open to the entire community.

We are available for group classes and seminars on topics such as Taxes for newcomers, protecting yourself from identity theft, filing taxes as an international student, small business tax tips, and selecting reputable tax practitioners. Call us to schedule an appointment to come to your group or to find out where we will be teaching!

<https://www.centrohispanouc.org/taxpayer-clinic>

SIMLAB PARTNER IMPACT EVALUATION

Impact Current State



IMPACT CLAIM(S)

- “Through their powers of persuasion and vociferous advocacy, the employees and volunteers at LITCs help ensure justice and uphold taxpayer rights”
<https://www.taxpayeradvocate.irs.gov/about-us/low-income-taxpayer-clinics-litc/>
- The Centro Hispano LITC provides pro bono legal representation on cases brought by IRS for tax compliance purposes
- It Educates the local community via regular classes via the Mexican Consulate, employers, United Way, and other volunteer instructors on topics such as taxpayer rights and financial literacy
- It Identifies and advocates for issues that impacts the target demographic
- It is a top-serving clinic in the country by volume

SIMLAB PARTNER IMPACT EVALUATION

Impact Current State



- Yearly federal reports with quantified educational outreach activities, educational materials produced (such as blog posts and radio/tv spots), cases taken and brought into compliance, tax dollars refunded to clients, etc.
- Six written client testimonial statements
- Yearly in-kind donation records and volunteer hour quantity totals
- Quantified and categorized year-after-year case “type” totals
- A client survey form, unclear if responses have been collected

Measurement and tracking methods: Unclear

A banner for "CLIENT STORIES" featuring a group photo of diverse people. Below the photo is a testimonial from a "LOW INCOME TAXPAYER CLINIC" with a quote and a signature. The testimonial text is partially overlaid by an orange map of Louisiana. Navigation arrows are on either side of the quote.

CLIENT STORIES

LOW INCOME TAXPAYER CLINIC

“Thank you so much for all your help with not only my audit but my taxes this year as well! It was a blessing.
xoxo, L”

SIMLAB PARTNER IMPACT EVALUATION

Impact Current State



Note: A Theory of Change is a hypothesized logic model that theorizes about what inputs and activities within an impact strategy will lead to desired outputs and outcomes. Proving this hypothesis requires data measurement to prove correlation and/or causation between an intervention’s inputs and activities and its outputs and outcomes.

INPUTS (WHAT’S INVESTED)	ACTIVITES (WHAT’S DONE)	OUTPUTS (WHAT WILL HAPPEN)	OUTCOMES (WHAT WILL CHANGE LONG TERM)
<ul style="list-style-type: none"> ● Federal IRS matching grant (\$150,000) ● Attorney(s) hours ● Unpaid volunteer hours ● 1 full-time clinic director, 1 part time CPA, 1 part time secretary ● TAS support materials ● Centro Hispano office space, Leonardo Museum office space ● Pop-up clinics in Washington county 	<ul style="list-style-type: none"> ● Client intake at all offices/clinics ● Pro bono legal representation on hundreds of cases ● Educational outreach and classes via volunteers ● Tracking and reporting via federal forms to congress ● Grant-writing to renew funding 	<ul style="list-style-type: none"> ● Low-income and/or ESL taxpayers are brought into compliance with IRS standards ● Community members are educated about taxpayer rights, tax compliance, financial literacy, and other relevant topics ● Utah LITC repeatedly receives federal matching grant via reporting and grant application 	<p>This remains unclear; however, guesses include:</p> <ul style="list-style-type: none"> ● Less low-income and/or ESL community members will face the stress of tax non-compliance year-after-year ● Less low-income and/or ESL community members will face fines/punitive action ● The above results will result in increased quality of life and/or financial success for this demographic ● The US government receives substantially more taxes from this demographic year-over-year

SIMLAB PARTNER IMPACT EVALUATION

Impact Current State



ASSUMPTIONS + RISKS W/IN
THEORY OF CHANGE

Assumptions:

- Current employees with decades of experience will be easily replaceable if they retire/quit
- Pro bono legal services and unpaid volunteer work will always be readily available
- In-kind or subsidized office space will remain available
- These services are urgently needed by target demographic

Risks:

- Current employees will experience or already are experiencing burnout due to being a small team and being paid very low salaries, which can affect morale and performance
- Clients will take advantage of pro bono services year-after-year for convenience, rather than only in the case of an emergency or honest mistake
- Target demographic will not experience marked increase in life quality or financial success due to services offered because they are insufficient or not the most urgent need within community

SIMLAB PARTNER IMPACT EVALUATION

Impact Evaluation Summary + Recommended Next Steps



GAPS/RISKS IN CURRENT INTERVENTION

GAPS

Lack of Compelling Storytelling

- Although there are a handful of client testimonial statements on the website, there is not a central place where potential donors, supporters, lawmakers, or grantees can access validating stories that reflect client satisfaction and gratitude, and describe long-term positive outcomes for clients

Lack of Widely Distributed/Effective Marketing

- Services are marketed solely via IRS notices and the Centro Hispano website. There are no additional marketing campaigns or materials; additionally, it is unclear if these services should be better marketed due to a lack of funding and increase in coverage needs

Lack of Influential Stakeholder Support

- Centro Hispano as an organization provides office space and website real estate, but no other substantial support. The organization's board of directors has been dubious about continuing to host the LITC, making it necessary to consider alternative hosting options

Unsustainable Compensation & Team Capacity

- The LITC staff consists of one full-time director, one part-time CPA, and one part-time secretary, paid very low salaries (< \$60,000 for full time and < \$35,000 for part time). Additional services are provided via unpaid attorney and volunteer labor. This clinic is seen as one of the best-performing in the country, yet is unable to provide comprehensive coverage due to a small, severely underpaid team.

Lack of Collected Data around Systemic Problem Analysis

- It is unclear how much scholarly research is available that supports the premise of LITC services, that analyzes the systems and root causes of tax compliance complexity, and/or that inquires about alternative methods of supporting low-income and/or ESL communities with taxpayer advocacy and services

SIMLAB PARTNER IMPACT EVALUATION

Impact Evaluation Summary + Recommended Next Steps



GAPS/RISKS IN CURRENT INTERVENTION

GAPS

Lack of Collected Client Feedback Data

- It is unclear how much non-anecdotal data exists that measures client and target demographic sentiments, attitudes, and knowledge around these services, which is vital information that could inform better program development

Disproportionate Coverage Need with Current Funding

- Current funding is not enough to staff a sufficiently-sized or paid team, nor to maintain the number of clinics necessary to offer full coverage to the geographic area. An important note is that it is unclear exactly what full coverage means, however, as additional data measurement would be needed to assess need

Vague Definition and Follow-through on Some Impact Claims

- Some impact claims, such as “identifies and advocates for issues affecting taxpayers” and “is a top-serving clinic in the country by volume” utilize vague language that make it hard to find clear meaning

Vague Long-Term Outcome Goals

- It appears the LITC has yet to define long-term outcome goals for the communities and life qualities of its target demographic

SIMLAB PARTNER IMPACT EVALUATION

Impact Evaluation Summary + Recommended Next Steps



OPPORTUNITIES

Collect Compelling Stories

- Client experiences and stories could be collected via surveys, interviews, journal entries, audio or video entries, and compiled to be used in promotional material such as an impact report, distribution flyers, on a website, on social media, in blogs or articles, or for media requests

Partner with those looking for Beginner Marketing Experience

- Strategic partnerships with university communications and marketing classes and/or student interns and volunteers could provide pro bono social media content generation or marketing materials drawing from collected stories and measured data

Court Stakeholders via Intentional Engagement Activities

- Using collected stories and generated content/promotional materials, the LITC could engage in a community tour or put on a meet-and-greet in order to meet new potential hosts and stakeholders interested in donating or other forms of support

Request Mentorship/Consultation from Taxpayer Advocate Service or other Relevant Partner

- What mentorship is available to the LITC to guide strategic income negotiation? Are there avenues/tools available to the team to request higher pay?

Conduct a Literature Review and Research Audit of Problem being Addressed

- Conduct a literature review to better understand the root problem and systems surrounding taxpayer rights, advocacy, and non-compliance issues, especially for intersectional target demographics such as low-income and/or ESL community members. Synthesize findings and analyze how a systemic understanding might lead to more effective practice or pivots in practice

SIMLAB PARTNER IMPACT EVALUATION

Impact Evaluation Summary + Recommended Next Steps



OPPORTUNITIES

Establish a Culture of Consistent Feedback Collection and Measurement

- Increase understanding of target demographic and client identity and needs, in order to more effectively and efficiently serve community, and in order to report more thoroughly and accurately on services and service area

Explore Additional Revenue Routes in Addition to Grant Program

- Are there opportunities to grow a consistent donor base, crowdfund, fundraise through annual events, or raise money otherwise?

Define and Follow-through on ALL Impact Claims

- In addition to providing pro bono legal representation and education through community classes, how is this LITC identifying issues and then advocating for taxpayers based on this identification? Additionally, how is a top-serving clinic defined? Is this due to number of cases successfully brought into compliance? How can this LITC better highlight and define this impact claim in order to garner support via storytelling and promotion?

Define and Measure Long-Term Outcome Goals

- Besides producing quantifiable outputs such as number of classes provided and number of cases completed/brought into compliance, what long-term changes is the LITC hoping to effect on the communities and life qualities of its target demographic? How could these hoped-for changes be specifically described and what key metrics would need to be measured to prove these outcomes?

SIMLAB PARTNER IMPACT EVALUATION

Impact Evaluation Summary + Recommended Next Steps



DATA STILL NEEDED TO
SUPPORT CURRENT AND
FUTURE CLAIM(S)

- **Client surveys, informal and/or formal interviews** to assess effectiveness of services, client attitudes towards program, and potential unseen client needs or concerns to help shape future services and service execution
- **Target demographic surveys and informal and/formal interviews** to understand beneficiary community and gather insights and nuance that will allow for better coverage, addressing of needs, and long-term outcome goal defining
- **Stakeholder analysis** to better understand potential supporters and connectors, etc. on the spectrum of interest to influence, followed by stakeholder engagement via activities, surveys, and interviews
- **Literature review and research audit** in order to conduct problem analysis
- **Service-specific evaluation surveys** in order to assess effectiveness, such as before-and-after surveys for classes and consultations

SIMLAB PARTNER IMPACT EVALUATION

Impact Evaluation Summary + Recommended Next Steps



SUMMARY OF KEY FINDINGS & RECOMMENDATIONS

The Centro Hispano LITC is suffering from material concerns ranging from a lack of funding necessary for full needs coverage to a lack of personnel and severely low pay for current staff. This bootstrap environment is rife with risk of burnout and morale issues, which is an unsustainable way to exist. Although the current conditions have been supporting a large volume of case management and some educational services, this is due to staff passion and a large flow of in-kind pro bono legal services and volunteer hours, as well as free and majorly subsidized office space. To make matters worse, the LITC benefits from very little substantial stakeholder support, and is in a tenuous position when it comes to securing a permanent, passionately supportive hosting partner.

The bare-minimum approach has prevented a number of developmental necessities for the LITC, leading to a lack of organized, comprehensive storytelling about all the benefit this program provides to a vulnerable demographic, meaning these clinics are losing out on valuable opportunities to promote the cause and garner support, financial or otherwise. Additionally, besides the required federal reporting totals needed for the annual IRS matching grant, the LITC does not have capacity to further define and measure several of its impact claims nor its long-term change-making outcomes.

The LITC needs to prioritize gathering survey and interview data that could provide demographic insight and client validation stories. Then, it should seek a wider variety of pro bono services that would be able to provide curation of said insights and stories. Such curation could help produce useful promotional content and marketing materials to attract potential new donors, supporters, and hosts. Additionally, it should focus on a stakeholder engagement strategy that could provide improved support and advocacy for the LITC due to stakeholders better understanding its mission and successes, and building trust through relationship-building.

