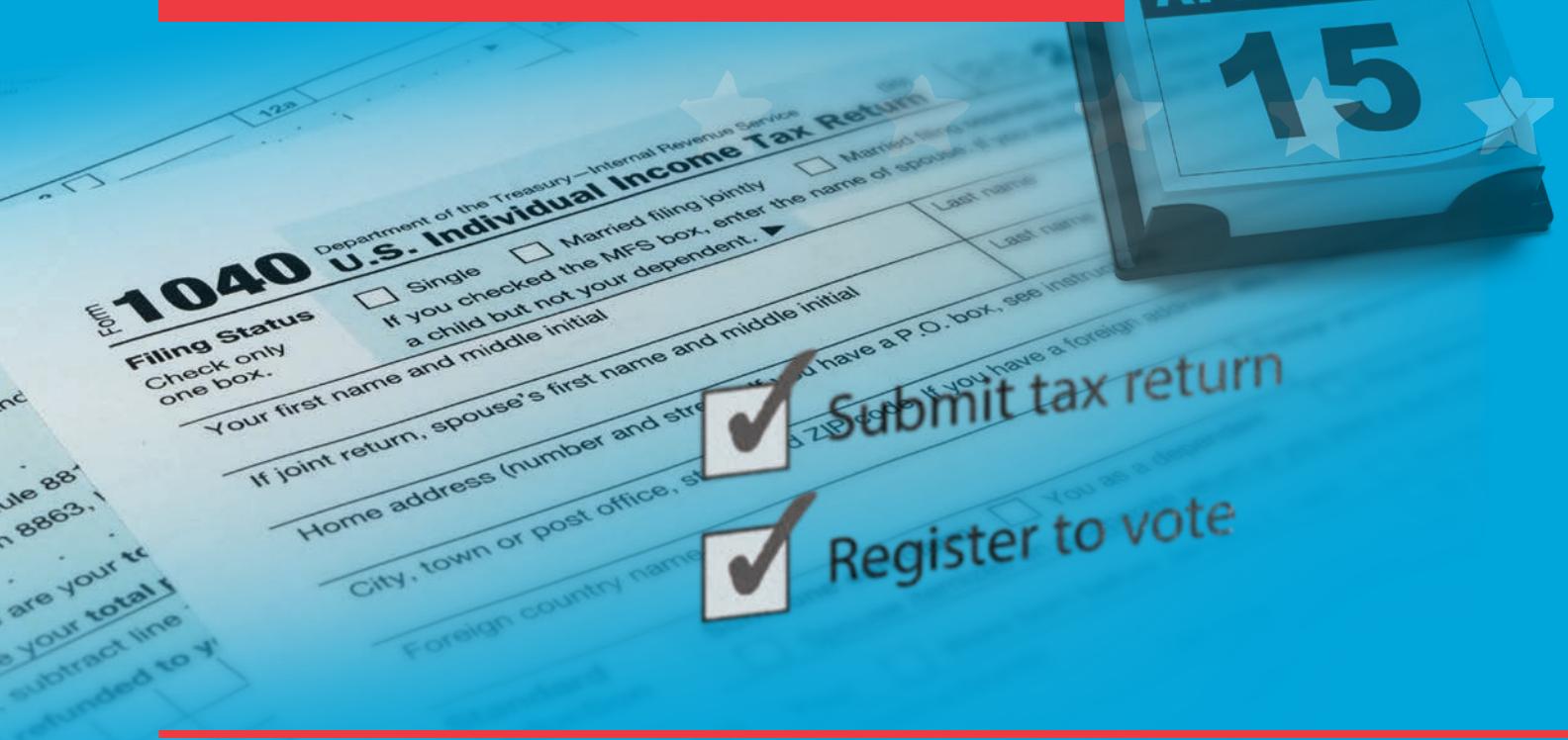
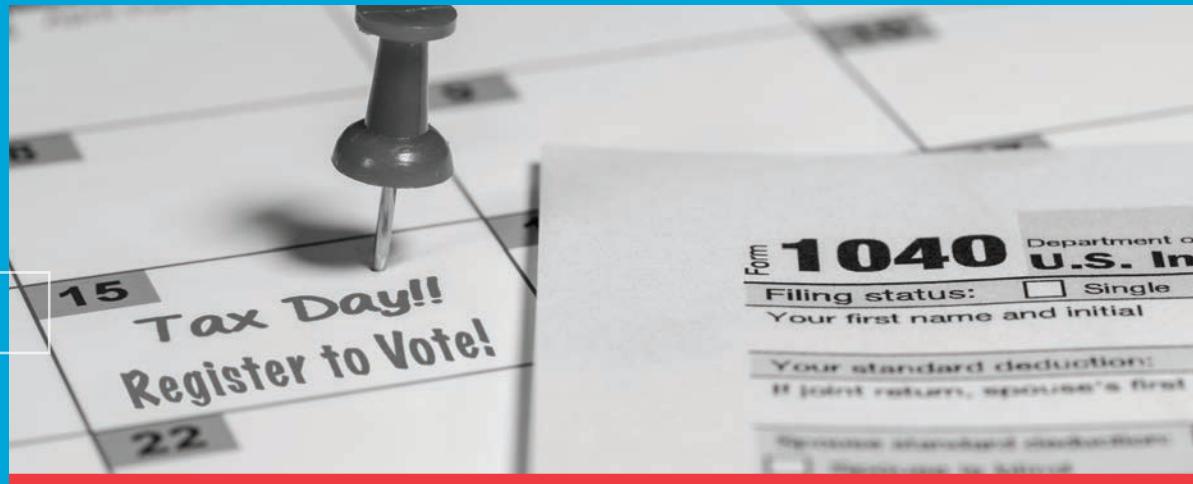


Voter Registration at Tax Time: Evidence of Efficacy, Approaches to Implementation



By Vanessa Williamson and Jackson Gode

Introduction: Why Tax-Time Voter Registration?



Voting rights are the bedrock of democracy, but in many parts of the country, those rights are being eroded. In the aftermath of the 2020 election, while 25 states have enacted laws to improve access to the ballot, 18 states have enacted 30 laws making it harder to vote.¹

American citizens' most basic rights should not be dependent on their zip code. Current patterns endanger the basic functioning of our elections and undermine the hard-won victories of the civil rights movement.

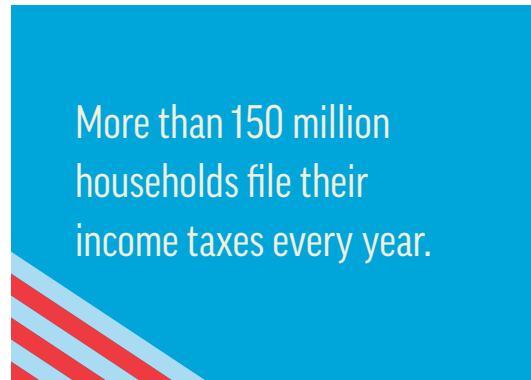
Policies encouraging citizens to register to vote when they file their income tax returns could play a crucial part in the protection and expansion of ballot access nationally. Properly implemented, voter registration at tax time has the capacity to augment existing ballot access policies and counteract or even reverse voter suppression policies as they apply to registration.



Tax-time voter registration is almost unique in the potential reach it affords; more than 150 million households file their income taxes every year and 99.5% of the U.S. population appears on at least one federal tax document (such as a W-2 or 1099) every year. About 90 percent of the population appears on a federal income tax return (such as Form 1040).² These statistics compare favorably with the percentage of the U.S. public that is licensed to drive, which has been in decline, especially among younger people.³ Tax-time voter registration also benefits from being an annual process, more frequent than most Americans' interactions with their departments of motor vehicles. Allowing citizens to register to vote or update their registration when they file their taxes has substantially improved the breadth and accuracy of the Canadian voter rolls; in November 2020, Elections Canada estimated that 96 percent of all eligible voters appeared on the country's National Register of Electors.⁴

In the following report, we present the results of two rounds of field experiments conducted during the 2018 and 2020 election cycles, that tested the efficacy of a program offering voter registration to lower-income people filing their income taxes through nonprofit Volunteer Income Tax Assistance (VITA) sites. We found that voter registration at tax filing is highly effective and does not slow tax preparation. In 2018, in a randomized controlled trial at seven VITA sites, we found that offering voter registration doubled the likelihood of an unregistered person registering to vote. In 2020, we made voter registration available to VITA clients at 23 sites; among program participants, the unregistered population was cut nearly in half.

This report then reviews possible routes to broad implementation of tax-time voter registration through voluntary channels, at the state level, and via federal action. We assess how nonprofit organizations and philanthropy can effectively encourage the uptake of "Filer Voter" programs at VITA sites, and what the IRS can do to support such programs. We consider how states with automatic voter registration systems can incorporate tax agencies to increase their reach. We examine legislation to mandate voter registration at tax preparation sites and businesses. Finally, we suggest the addition of a voter registration form ("Schedule VR") to state or federal income tax filing materials.



More than 150 million households file their income taxes every year.



Filer Voter Programs: Testing the Efficacy of Tax-Time Voter Registration

In 2018 and 2020, we conducted randomized controlled trials to test the efficacy of encouraging voter registration and turnout during the income tax filing process. To conduct the trials, we worked with organizations that participate in the Volunteer Income Tax Assistance (VITA) program, a partnership between the IRS and community-based organizations to provide free tax preparation services to qualifying tax filers. Those earning less than \$57,000 a year, or with disabilities, or limited English proficiency can visit one of nearly 4,000 local VITA sites to have their tax returns prepared by a trained volunteer. In 2018, 1.3 million income tax returns were filed through VITA.⁵

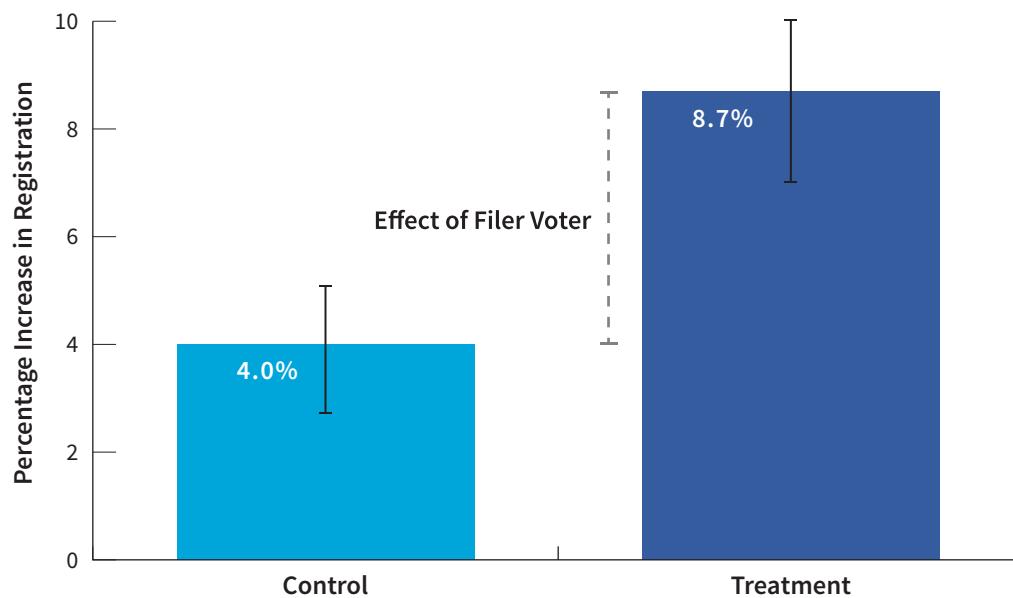
Tax filing is a financially important time for lower-income families, in large part because of the Earned Income Tax Credit (EITC) and the Child Tax Credit (CTC). These refundable tax credits lift 5.6 million and 4.3 million people out of poverty respectively each year. In 2018, VITA clients were refunded over \$646 million in EITC benefits, and an additional \$97 million in CTC benefits.⁶ The EITC has been shown to make tax filing a positive and inclusive experience for lower-income people.⁷

Because the EITC is targeted to lower-income families, it reaches a population historically underrepresented in our democracy. The median EITC recipient has an income between \$15,000–\$20,000 a year.⁸ EITC recipients are disproportionately women of color. About one-fifth of women are eligible for the EITC, compared to 12 percent of men, and about a quarter of Black and Hispanic tax filers are eligible, compared to about 13 percent of white tax filers and non-Hispanic tax filers.⁹

In 2018, we ran our first pilot program assessing the effectiveness of voter registration at VITA. We conducted a randomized control trial at seven VITA sites located in Cleveland, Ohio and Dallas, Texas, offering voter registration forms to half of the clients at each site per day. We found that being provided this opportunity more than doubled the likelihood that an unregistered VITA client would register to vote.¹⁰ We also found that the program did not slow down normal VITA site operations.



FIGURE 1: Voter Registration Effect of 2018 Filer Voter Pilot



The design of Filer Voter 2020 differed from the 2018 program in several important ways.

Twenty-three sites in 10 states participated in the 2020 program.¹¹ During the 2019 tax year, these participating sites served over 44,000 clients and expected to process an even higher number of returns in 2020—more than 10 times the population of the 2018 experiment.

Filer Voter 2020 offered voter registration to all participants, rather than through a randomized controlled trial. While a controlled trial provides rigorous data about the effect of the registration program compared to a control group, the experimental protocol itself may also affect program implementation and take-up.¹² In 2020, therefore, we wished to see what level of registration would occur when all clients were offered the opportunity to register to vote—a situation more similar to universal program implementation.

We also added a more robust turnout component to the Filer Voter program. In addition to being offered the opportunity to register to vote, VITA clients at participating sites were given a “Ready-to-Vote” postcard that they could address to themselves. The postcards, clients were informed, would be updated with practical information about how to vote—such as how to find a client’s local polling place—and returned to them. Previous research has suggested that making a plan to vote helps get potential voters to the polls,¹³ and that reminder postcards can increase voter turnout.¹⁴ The postcard receipt was then randomized, with three-fourths of participants receiving their postcard in advance of the November 2020 election, and one-fourth of participants receiving their postcards for a future election.¹⁵



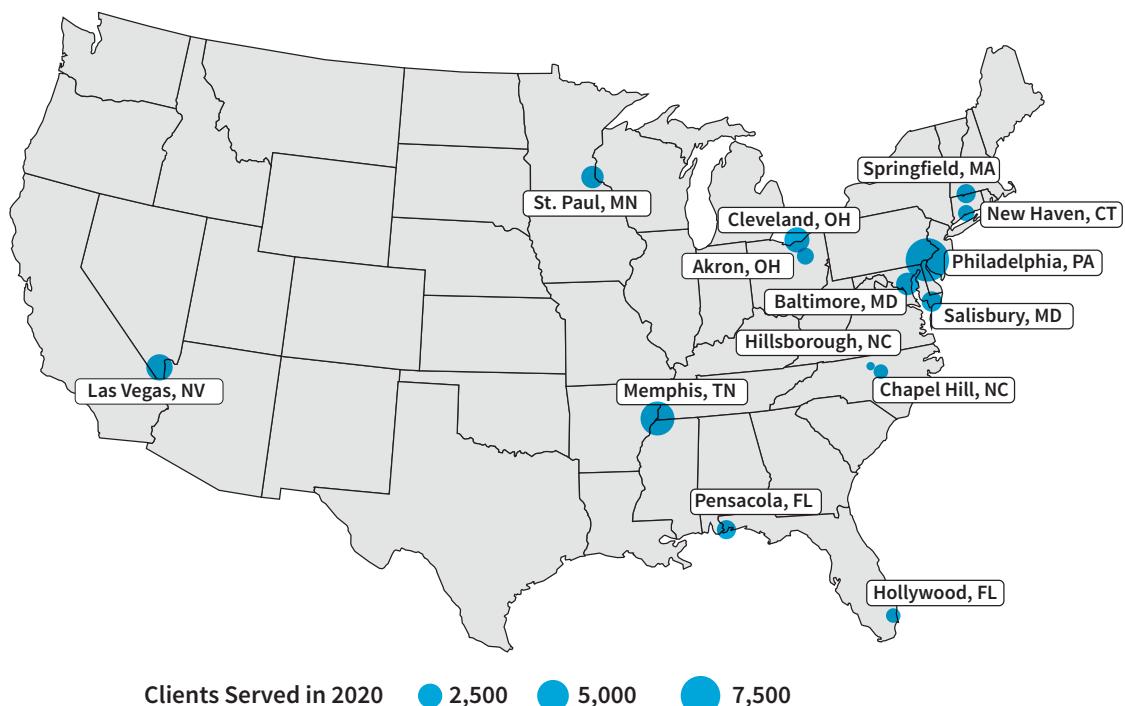
The Filer Voter 2020 program also differed from the 2018 pilot due to external factors. Most obviously, the program occurred in the spring of 2020, when the COVID-19 pandemic caused nationwide shutdowns. All 23 sites participating in the program were forced to pause in-person VITA operations in mid-March. Six of these sites showed an extraordinary level of commitment to the Filer Voter program and managed to include it in a hybrid or virtual model of VITA services, but many others were understandably unable to do so.¹⁶ All sites that reopened reported dramatic decreases in clients served, likely due to hesitancy caused by the pandemic.

The pandemic also altered the conditions under which voters went to the polls. Election procedures changed; for instance, 27 states and the District of Columbia increased access to vote-by-mail.¹⁷ Many of these changes occurred in late summer or even early fall, creating substantially more uncertainty about voting procedures. In addition, though the 2018 election had historically high turnout,¹⁸ turnout in 2020 was even higher.¹⁹

2020 Results

Due to COVID-related site closures, substantially fewer than expected tax filers had the opportunity to participate in Filer Voter. Almost all VITA sites nationally ceased in-person tax preparation in early or mid-March. Some sites closed entirely, and services in these areas were consolidated into fewer locations. Where VITA sites reopened, they generally did so using low- or no-contact tax preparation and a heavy reliance on online services. Even with these measures, tax preparation at Filer Voter participating VITA sites declined by over 25 percent between 2019 and 2020.²⁰

FIGURE 2: 2020 Filer Voter Sites



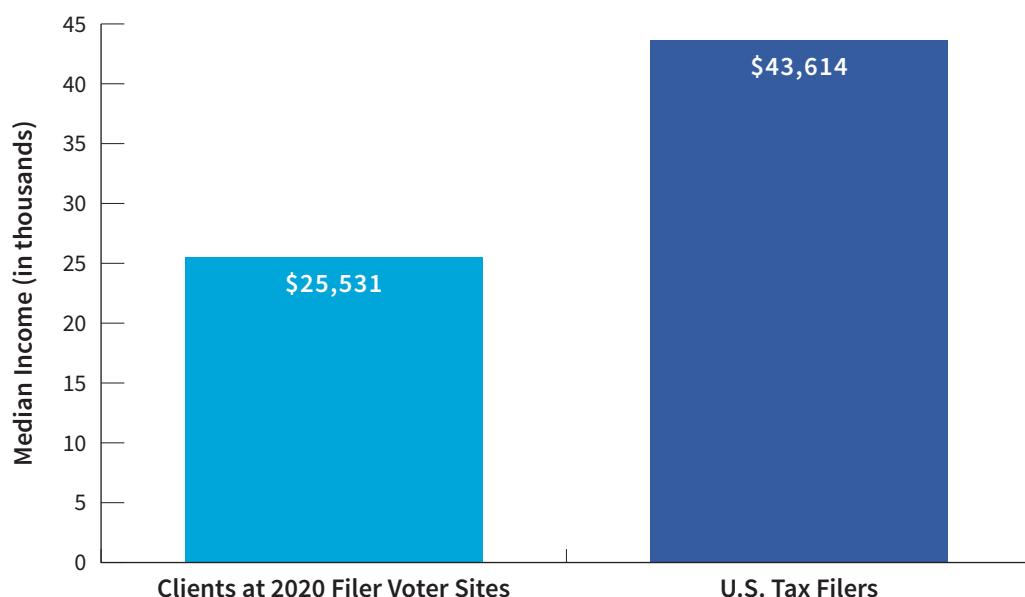


A total of 4,011 tax filers completed a “Ready-to-Vote” postcard.²¹ Ninety-six percent of participants came from one of eight states: Florida, Massachusetts, Maryland, North Carolina, Nevada, Ohio, Pennsylvania, and Tennessee. The states with the most participants were Pennsylvania (942, 23 percent), Tennessee (807, 20 percent) and Ohio (707, 18 percent).

As we found in 2018,²² the participants were predominantly lower-income women. Sixty-three percent of participants were identified as female in 2020. Clients at participating 2020 sites had a median household income per client of \$25,531, about 59 percent of the national median.²³

Clients at participating 2020 sites had a median household income per client of \$25,531.

FIGURE 3: Median Income of 2020 Filer Voter Clients and U.S. Taxpayers



Among those who completed a postcard, participation in the voter registration component of the program was high. Voter registration forms were completed by 655 participants (16.3 percent). Most participants were re-registering—for instance, using their form to update their name or address. But 143 tax filers, 3.6 percent of all postcard participants, registered to vote for the first time through the Filer Voter program. At the start of the program, 334 tax filers, 8.3 percent of the Filer Voter postcard participants, did not appear on the voter rolls. This number includes those eligible to vote but unregistered and those ineligible to register (such as noncitizens). We cannot distinguish from our data whether non-registrants were eligible to register, but we can say that, at a minimum, Filer Voter registered 42.8 percent of the potentially registrable participant population.

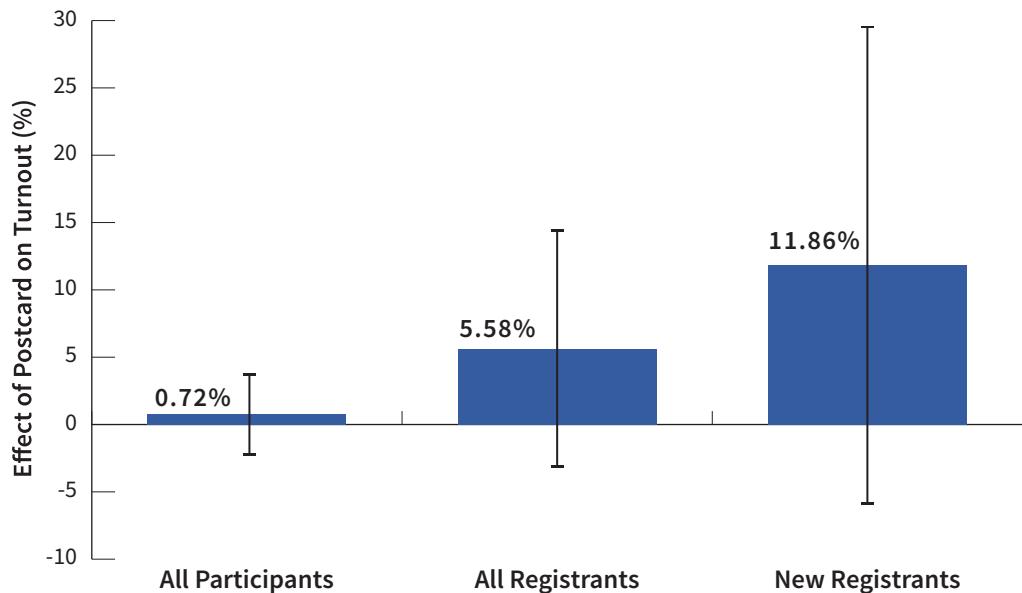


In summary, the registration component of the Filer Voter program continues to be a clear success. VITA sites have a sizeable population of unregistered eligible voters, including a large population that comes from traditionally underrepresented communities. A large percentage of those voters take the opportunity to register when it is offered at their VITA site.

More data is needed, however, to assess if tax-time voter registration can be used to increase turnout. Among those who completed a “Ready-to-Vote” postcard, turnout in 2020 was 79.9 percent. Only 66.3 percent of the overall eligible population voted in the 2020 elections.²⁴ But those who were sent a “Reminder-to-Vote” postcard did not vote at substantially higher rates than those who completed but did not receive a “Reminder-to-Vote” postcard. In the control group, who were not sent postcards, 79.3 percent voted. In the treatment group, who were sent postcards, 80 percent voted, a difference that is not statistically significant.

Looking at those who registered or re-registered through our program, the effect is again in the expected direction, but not statistically significant; 57.6 percent of those in the control group voted, compared to 63.2 percent of those in the treatment group ($p=.22$). Finally, looking at those who registered to vote for the first time through Filer Voter, we again find a result in the expected direction but not significant; 58.1 percent of those in the control group voted, compared to 70 percent of those in the treatment group ($p=.19$).

FIGURE 4: Null Effects of Sending “Reminder-to-Vote” Postcards to VITA Clients





To some degree, the non-result in the postcard component of the experiment was overdetermined. Mathematically, it is harder to affect turnout rates in high-interest elections compared to low-interest elections, and 2020 had exceptionally high levels of interest and engagement nationally. In addition, the states took many different steps that likely would affect turnout, making it far harder to measure the effect of any one intervention.²⁵ Finally, the postcard intervention occurred during a period of exceptional mail delays.²⁶ For all of these reasons, it is unsurprising that we could not find a statistically significant effect of the postcard intervention. However, particularly given the positive direction of the coefficients, it would be worthwhile to conduct a second test of a postcard intervention in a lower-turnout election with normal mail service and in non-pandemic conditions.

How, then, should we compare the 2018 and 2020 results? It is best to think of these two sets of results, not as directly comparable, but rather as two points on a spectrum of experimental contexts. The 2018 results likely indicate the potential of the registration program with normal VITA site activity and in a nonpresidential election year. Under these conditions, we doubled the likelihood that an unregistered voter registered to vote without delaying tax preparation services. The experimental results in 2020 were, on the other hand, a relatively extreme “stress test” for the program. The voter registration program continued to be a success and the follow-up voter turnout component showed promising indications even in a highly inauspicious context.

Fundamentally, however, we need to consider the potential of Filer Voter when it comes to implementation outside of an experimental setting. The following section considers how voter registration at tax time might occur on a large scale.

The voter registration program continued to be a success and the follow-up voter turnout component showed promising indications even in a highly inauspicious context.



Implementation Approaches

In the following sections, we detail the different avenues for bringing Filer Voter to scale. We examine the potential of (1) voluntary adoption of voter registration at VITA sites; (2) IRS assistance in institutionalizing VITA voter registration; (3) mandating tax preparers to offer voter registration; (4) incorporating state tax agencies into existing automatic voter registration policies; and (5) adding a voter registration form (Schedule VR) to state or federal income tax filing materials. We believe that each of these approaches would have measurable effects on voter registration rates; the approaches to voter registration most likely to be effective face more substantial political challenges.

IMPLEMENTATION 1: Voluntary Adoption of Voter Registration at VITA

The 2018 and 2020 Filer Voter programs demonstrated the efficacy of tax-time voter registration at VITA sites. Going forward, the program should be more widely implemented. The impetus for program expansion should come from both the government and nonprofit sectors. Charitable organizations that oversee VITA programs at their local affiliates should make voter registration a standard component of their site procedures. In addition, the IRS should explicitly include voter registration as a component of VITA services by mandating access to voter registration forms at VITA sites and by providing the necessary guidance and materials to make voter registration an easy addition to existing tax preparation services.

Based on the experience of the pilot programs in 2018 and 2020, an effective voluntary program of voter registration at VITA sites have the following attributes:

- **Commitment of site coordinators.** Site coordinators run day-to-day VITA operations and hold the keys to successful integration of any new program into site procedures. These individuals know their volunteers personally and have significant amounts of earned trust within the communities they serve. The sites that were most successful at implementing Filer Voter were run by committed site coordinators who personally chose to champion the program. Partner organizations with centralized leadership that mandated a voter registration program without initial buy-in from individual site coordinators were not as successful.



- **Voter registration training incorporated in the in-person training for volunteers.** All VITA volunteers are required to attend training courses focused on the role they will fulfill at a site for the tax season. Trainings are administered at the network and/or site-specific level and are usually led by site coordinators with the assistance of IRS representatives. In-person discussion of the voter registration process, as a component of site-specific VITA trainings, ensured that all volunteers were aware of voter registration procedures. Widespread training to all volunteers also led to a greater chance of sites encouraging client participation at multiple points during the tax preparation process, leading to a greater chance of uptake.
- **Voter registration included in the intake process.** In addition to offering clients the standard VITA intake packet ([Form 13614-C](#)) and any site-specific materials, intake volunteers alert clients that they can register or re-register to vote, and provide them a voter registration form. Filling out a voter registration form is simple. It takes an average of two minutes to complete. After filling out the form, clients simply return it, along with the rest of their materials, to VITA volunteers. Organized in this way, voter registration does not slow down tax preparation; instead, the voter registration form can give clients something to do as they wait their turn for an available tax preparer.
- **Use of paper forms, rather than online registration.** A number of VITA sites participating in Filer Voter have considered setting up a kiosk to take advantage of online voter registration portals. There may be sites where this approach is optimal. But in our experience during the Filer Voter pilots, sites ultimately opted for paper forms instead of online options. First, some states that tout their “online” registration program still require an ink signature on certain voter registration forms.²⁷ Moreover, many VITA sites experience a shortage of available computer terminals and issues with adequate bandwidth for their tax prep services. Finally, many members of the VITA clientele have limited computer proficiency and so would require assistance at a kiosk. Because of these challenges in the digital approach, and because VITA clients are already completing paper forms at the start of their visit, VITA sites have found success with the “old-fashioned” method of paper voter registration.
- **Explicit requests for registration and VITA-led submission of registration forms.**²⁸ Merely having blank voter registration forms available at a location does not typically result in measurable rates of registration; forms go unnoticed, uncompleted, and unsubmitted. Effective voter registration programs require an explicit voter registration ask and the collection and submission of forms by the VITA site. For instance, VITA volunteers can remind clients that if they have moved, they need to re-register. Volunteers can also check the form to make sure the client has provided all the necessary information. Finally, by collecting the form after its completion, the site can ensure that those interested in registering to vote actually make it onto the voter rolls.

Approaches to voter registration most likely to be effective face more substantial political challenges.



Potential Program Expansion: Making Sure Clients Know Their Registration Status

In our 2020 Filer Voter pilot, 191 unregistered voters completed a “Ready-to-Vote” postcard. Completion of the postcard indicates a clear interest in voting, and a voter registration form is not meaningfully more difficult to complete than the postcard; why, then, did some unregistered clients complete a postcard but not a voter registration form? There are several potential interpretations of this result. First, it may be that people unable to vote completed a postcard so that they could provide the information to potential voters living in their household. For instance, a noncitizen might have a spouse, sibling, or adult child who is eligible to vote.

Another interpretation, however, is that a relatively substantial percentage of VITA clients wrongly believed themselves to be registered. It is easy, for instance, to forget that one has moved since one last registered to vote. In addition, government officials—particularly those in counties with a history of voter suppression—have increasingly engaged in “cleaning” of registration data that has been shown to purge eligible voters from the rolls.²⁹ In future iterations of the program, a more effective use of the postcard intervention might be to complete a mid-summer match to the voter file to identify unregistered participants, so that they could receive a letter or phone call explicitly informing them of their status and providing instructions on how to register to vote.

Internal Revenue Service can encourage or mandate voter registration as a part of their VITA grants and partnerships.

IMPLEMENTATION 2: IRS Assistance in Institutionalizing Voter Registration at VITA

Voluntary uptake alone is unlikely to result in universal adoption of voter registration at VITA sites. The Internal Revenue Service, however, can encourage or mandate voter registration as a part of their VITA grants and partnerships.

Indeed, President Biden’s [Executive Order 14019](#) obligated all federal agencies, including the Department of the Treasury, to develop plans to promote voter registration and participation. Specifically, all federal agencies are required to develop a plan to “provide access to voter registration services...in the course of activities or services that directly engage with the public,” and to seek out “nonpartisan third-party organizations” to assist with voter registration. This is tailor-made for the IRS’s VITA program, which has longstanding relationships with nonprofits across the country, many of which already have voter registration programs.



Potential Partnerships: Voting Rights Organizations and Philanthropies

Because VITA sites are nonprofit, community-based organizations, there are important partnerships that would strengthen their capacity to provide voter registration services.

Voter registration organizations can connect with local VITA groups to offer training and volunteers. There are opportunities for local voting rights organizations to partner with VITA sites to provide training for VITA staff or even to directly offer voter registration services at VITA sites. In certain locales, such as Texas and Florida, that have instituted arcane red-tape limitations on registration campaigns, these local connections are all but mandatory to an effective program. In 2018 and 2020, our sites in Texas and Florida partnered with outside voter registration organizations who provided certified volunteers to offer voter registration while VITA sites in those states continued normal tax preparation activities.³⁰

Donors can direct funds to VITA, or to partnerships between VITA organizations and voting rights organizations, to implement voter registration services. VITA sites would be better able to provide voter registration services if they were better resourced. Philanthropies interested in promoting voter registration access to low-income communities and communities of color should consider exploring new streams of funding to support these groups at a grassroots level. One option would be to explore partnerships between local voting rights organizations and VITA tax preparation organizations. To be most effective, we would recommend that these funds be allocated in such a way as to consider the needs of frontline staff, such as site coordinators, and to ensure their active involvement in and commitment to the voter registration program.

Based on the 2018 and 2020 pilot programs, we believe it would be effective for the IRS to take the following steps to promote voter registration at VITA:

- **Require VITA sites to provide voter registration forms to their clients.** For instance, VITA sites may include an offer of voter registration forms during the intake process.
- **Provide VITA sites with a supply of voter registration forms.** The IRS already provides VITA sites with the paper forms and documentation they need to complete the tax filing process. The agency should also provide sites with copies of the [National Mail Voter Registration Form](#), which include state-specific guidance for completing and submitting voter registration forms.
- **Encourage VITA sites to ask clients if they would like to register to vote or update their voter registration, to assist clients in completing their voter registration forms, and to collect and submit voter registration forms on behalf of their clients, where possible under state and local law.**³¹



- **Provide clear guidance on conducting voter registration services.** The IRS already provides detailed guidance for VITA sites on the many intricacies of tax filing; these documents should also include basic information about voter registration. Such a step would not be out of keeping with precedent. The U.S. Citizenship and Naturalization Service, for example, provides guidance for organizations offering voter registration services at naturalization ceremonies.³²
- **Increase funding for VITA.** The pandemic presented significant challenges for VITA programs that had to quickly alter services in order to continue assisting clients.³³ Additional funding could help sites reach clients without broadband access and encourage technological innovation in virtual service-delivery models.

IMPLEMENTATION 3: Mandating Tax Preparers to Offer Voter Registration

Since 1993, state governments have been mandated to designate certain government offices as “voter registration agencies.” Eligible citizens at a department of motor vehicles or any other designated agency can take the opportunity to update their voter registration when accessing other services.³⁴

Though taxpaying is most Americans’ most regular interaction with government, income tax preparation fell outside of the original bounds of the 1993 National Voter Registration Act because tax preparation services are generally provided by private companies. If serving the role of a government agency, tax preparers should be obliged to provide the services government agencies are mandated to provide; they should give their clients the opportunity to register to vote and should submit completed forms on their clients’ behalf.

On May 17, 2021, Rep. Bonnie Watson Coleman (D-NJ) introduced the [Filer Voter Act](#) to require tax preparers to offer voter registration.³⁵ Modeled after the original National Voting Rights Act, this bill would require those filing their taxes through a tax preparer or with online software to be prompted to register to vote or update their registration. The bill has the support of Prosperity NOW, an economic empowerment organization that supports the volunteer tax preparers who participate in the VITA program.³⁶ Because tens of millions of households file their taxes with a preparer or using software every year, this legislation would have a substantial reach.

Ideally, of course, the onus of tax preparation and voter registration should be shifted from the individual to the government. Unfortunately, the tax preparation industry has successfully lobbied for legislation to prevent the government from taking the obvious step of providing taxpayers with pre-populated returns that they can approve or revise.³⁷ But there has been substantial progress at the state level in shifting toward automatic voter registration. The following section examines how voter registration at tax filing can be incorporated into automatic voter registration systems.



IMPLEMENTATION 4: Incorporating Tax Agencies into Existing Automatic Voter Registration Policies

The easiest way to incorporate state tax agencies into the voter registration process is to give already-registered tax filers the opportunity to update their names or addresses when filing their income taxes.

There is legislation introduced in Oregon to put this proposal into practice. [H.B. 2499](#) would require the Secretary of State to coordinate with the Department of Revenue to keep voters' registration addresses up to date. At a recent hearing, Neal Ubriani of the [Center for Secure and Modern Elections](#) said that 10 percent of Oregonians do not have a driver's license and so are probably missed by the state's existing automatic registration system. While not every household files an income tax return, [Oregon's League of Women Voters](#) reports that tax filing can keep voter registration information more up-to-date since driver's licenses are renewed only every eight years, while personal income tax returns are filed annually with the Department of Revenue. Moreover, the tax filing system is likely to catch younger and lower-income voters who are less likely to have a driver's license, and who move more frequently than older and wealthier voters.³⁸ The bill has received a hearing and currently awaits action in the state Ways and Means committee.³⁹

Because of differences in the data collected by tax agencies and for voter registration, it would require greater effort to use the tax filing process to allow for first-time registrations. Table 1 summarizes the differences in data on the National Mail-in Voter Registration Form and on the IRS Form 1040. (Note that state tax forms may differ in the data they collect.)

Oregon's League of Women Voters reports that tax filing can keep voter registration information more up-to-date since driver's licenses are renewed only every eight years,



TABLE 1: Personal Information Required for Voter Registration and Tax Filing

| Information Required on the National Voter Registration Application ⁴⁰ | Availability of Data on Federal IRS Form 1040 |
|--|--|
| Full name | Yes. Full name is required for the primary filer, spouse, and dependents. ⁴¹ |
| Date of birth | No. |
| Home address | Tax filers provide an address but can use P.O. boxes, which are not an eligible address for voter registration purposes. |
| Mailing address (if different from home address) | Yes. |
| Choice of party (optional). In some states, ⁴² voters must register with a party in order to vote in a party primary. | No. |
| Race or ethnic group ⁴³ | No. |
| ID number | All filers and dependents are required to provide their entire Social Security number. State income tax forms often request a filer's driver's license number. |
| Attestation of citizenship | No. |
| Attestation of age (18 on or before election day) | No. |
| Attestation of eligibility (by state) | No. |
| Signature and date | For primary filer and spouse, but not adult dependents. |

To allow for first-time registration in the tax filing process, additional information would need to be collected from potential registrants. This should not be seen as a barrier; citizens registering to vote at a department of motor vehicles, for example, must also provide additional information and attestations beyond what is necessary for receiving a driver's license. One approach to collecting that additional information would be for tax agencies to incorporate a voter registration form into their tax paperwork. The following section examines the feasibility of creating such a form.



IMPLEMENTATION 5: The Schedule VR: Adding Voter Registration to Tax Forms

On page 2 of the “T1”, the Canada Revenue Agency form equivalent to the IRS Form 1040, tax filers are asked if they would like to use the basic data on their tax form to update the National Registrar of Electors. The form also allows younger Canadians near the voting age to update a national Registrar of Future Electors. Due in substantial part to this system, 96 percent of all eligible voters in Canada are included on the country’s National Register of Electors.⁴⁴

FIGURE 5: The Voter Registration Component of the Canadian Income Tax Filing Process⁴⁵

The image shows a screenshot of the Canadian Income Tax Filing Process. At the top, there is a logo for 'Elections Canada' and a note: '(For more information, see "Elections Canada" under Step 1, in the guide.)'. Below this, there are two questions with radio button options 'Yes' and 'No' for each. Question A asks: 'A) Do you have Canadian citizenship?'. The response 'Yes' is followed by a radio button and the number '1', and 'No' is followed by a radio button and the number '2'. Below this, it says: 'If yes, go to question B. If no, skip question B.' Question B asks: 'B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors or, if you are aged 14 to 17, to update the Register of Future Electors?'. The response 'Yes' is followed by a radio button and the number '1', and 'No' is followed by a radio button and the number '2'. Below these questions, there is a note: 'Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the Canada Elections Act, which include sharing lists of electors produced from the National Register of Electors with provincial and territorial electoral agencies, members of Parliament, registered and eligible political parties, and candidates at election time.' At the bottom, there is another note: 'Your information in the Register of Future Electors will be included in the National Register of Electors once you turn 18 and your eligibility is confirmed. Information from the Register of Future Electors can be shared only with provincial and territorial electoral agencies that are allowed to collect future elector information. In addition, Elections Canada can use information in the Register of Future Electors to provide youth with educational information about the electoral process.'

Such a system could be implemented federally in the United States. States with an income tax could add a voter registration form to their standard income tax form.⁴⁶ In a paper with tax law professor Jeremy Bearer-Friend, we examine the feasibility of applying the Canadian system and conclude, “Individuals who are already engaging with government through the filing of federal or state tax forms should have the option of using those forms to register to vote.”⁴⁷

Federal and state tax forms are already used for a variety of civic and other non-tax purposes. For example, since 1977, the IRS Form 1040 has included an option to contribute \$3 to the public funding of presidential elections (see Figure 6).⁴⁸ The standard California income tax forms have options to donate to more than a dozen different funds supporting everything from cancer research to sea otters.⁴⁹



FIGURE 6: Option to Contribute to Publicly-Funded Elections on the IRS Form 1040

| | | |
|---|---------------------|---------------------------------|
| | | Spouse's social security number |
| | | Apt. no. |
| | State | ZIP code |
| Address/county | Foreign postal code | |
| Do you acquire any financial interest in any virtual currency? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| Is your spouse listed as a dependent? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

You Spouse

Do you acquire any financial interest in any virtual currency? Yes No

Is your spouse listed as a dependent? Yes No

A state or a federal Schedule VR would require substantial interagency coordination. At a state level, the department of revenue, secretary of state, and county boards of election would need to coordinate data sharing from the Schedule VR to the voter rolls. A federal Schedule VR, would be linked to the federal form. However, a federal Schedule VR has substantial logistical challenges, in addition to the political obstacles it would likely face. Given that voter rolls are maintained at a state level, and states have different eligibility requirements for voting, such a policy would require substantial coordination between the IRS and state secretaries of state.



State vs. Federal Solutions: The Trade-Offs

One important aspect of implementation is the level of government at which a policy is enacted. For example, the creation of a Schedule VR or a mandate requiring private tax preparers to offer voter registration services could each occur through state or federal legislation. Incorporating tax agencies into existing automatic voter registration programs, on the other hand, leverages existing state policies. How should we think about the appropriate venue for Filer Voter implementations?

Some states have led the way on increasing voter access. A voter-friendly state is an obvious venue for early implementation of a state-level Filer Voter program; as we have seen, Oregon has already taken steps in this direction. States have traditionally been described as policy laboratories, testing potential programs for other states to adopt.

However, there are important limitations to a state-level approach to Filer Voter. Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington, and Wyoming do not have a state income tax, substantially reducing, in these states, the potential of implementation strategies 4 and 5 above. And all state-level solutions to voter registration are limited by the fact that many state legislatures, particularly in electorally-competitive, Republican-controlled states,⁵⁰ are not going to adopt programs that measurably increase voter access, since they are instead taking steps to make it much harder for people to vote.

Adopting Filer Voter at a federal level would be far more effective. For example, a federal Schedule VR could reverse recent state-level efforts to make voter registration harder and to purge the voting rolls of eligible voters. Similarly, a federal mandate that tax preparers provide voter registration services would go a long way to improving ballot access nationally.

But federal legislation faces political hurdles. As at the state level, many federal legislators do not wish to make voter registration easier. There is, however, one federal approach that largely avoids this issue. Mandating voter registration at VITA programs is a national policy that would substantially increase voter registration among under-registered, lower-income households *without requiring legislation*.

Filer Voter implementation would likely be most effective if attempted on multiple tracks at the same time. Given that the policies proposed above are not in any way mutually exclusive, there is no reason not to push them forward in more than one venue simultaneously.



Protecting At-Risk Communities

An important component of any policy analysis is considering how the proposal may affect groups that face disenfranchisement and exploitation. Moreover, in the contemporary political climate, those seeking commonsense voter access reforms must necessarily consider how their policy interventions may be circumvented or misused. In this section, we examine how these issues apply to the implementation of Filer Voter.

Voting-Ineligible Populations

In recent years, prominent Republicans have endorsed and circulated false claims about ineligible people voting in U.S. elections,⁵¹ despite repeated studies demonstrating conclusively that voter fraud is “vanishingly rare,” indeed almost literally nonexistent.⁵² However, incorrect registration is a threat to those wrongly registered; noncitizens can endanger their immigration status if they are registered to vote, even if that registration occurs accidentally.⁵³ Similarly, those ineligible to vote due to felony conviction risk criminal charges if they register and vote.⁵⁴ For the safety of voting-ineligible people, it is vitally important to ensure that only eligible voters are registered through tax-time registration systems.

Immigrants, both documented and undocumented, pay income taxes and file income tax returns.⁵⁵ As such, voter registration procedures at tax filing should follow best practices for voter registration in settings that include ineligible populations. For example, voting-ineligible tax filers should be filtered out of the voter registration stream as early as possible in the tax-filing process. In-person tax-time voter registration programs might wish to adopt the system we used in our pilot program in Texas, in which intake volunteers ensured that those filing their taxes with an Individual Tax Identification number, rather than a Social Security number, were not directed to the voter registration table.

In addition, all participants should receive clear guidance about citizenship and other requirements associated with voter registration. They should also be informed that voter registration is not a requirement of tax filing, nor is paying a tax a requirement to register to vote. This guidance must be *linguistically accessible to all participants*. Similarly, volunteers and staff offering to assist those registering to vote should be providing that assistance in the appropriate language and should be trained regarding the potential risks faced by noncitizens wrongly registered.



The importance of appropriate training comes into play again when it comes to the eligibility requirements for re-entering citizens. In all states, we ensured that volunteers participating in the Filer Voter pilots were accurately informed about felony disenfranchisement laws⁵⁶ in their states so that they could correctly advise their clients about their eligibility. Any broader implementation of the Filer Voter concept should ensure that accurate, state-specific information is available to tax filers who have questions about the effect of a criminal record on one's right to vote.

Voters with Disabilities

Voters with disabilities face systematic challenges in accessing the polls.⁵⁷ Government forms and websites—including tax-filing systems—are already mandated to be accessible under the Americans with Disabilities Act.⁵⁸ Legislation that adopts a Filer Voter approach to voter registration should nonetheless explicitly ensure that all forms and processes continue to be accessible as mandated by law, and all changes to tax filing documents and procedures that result from Filer Voter implementation should prioritize accessibility.

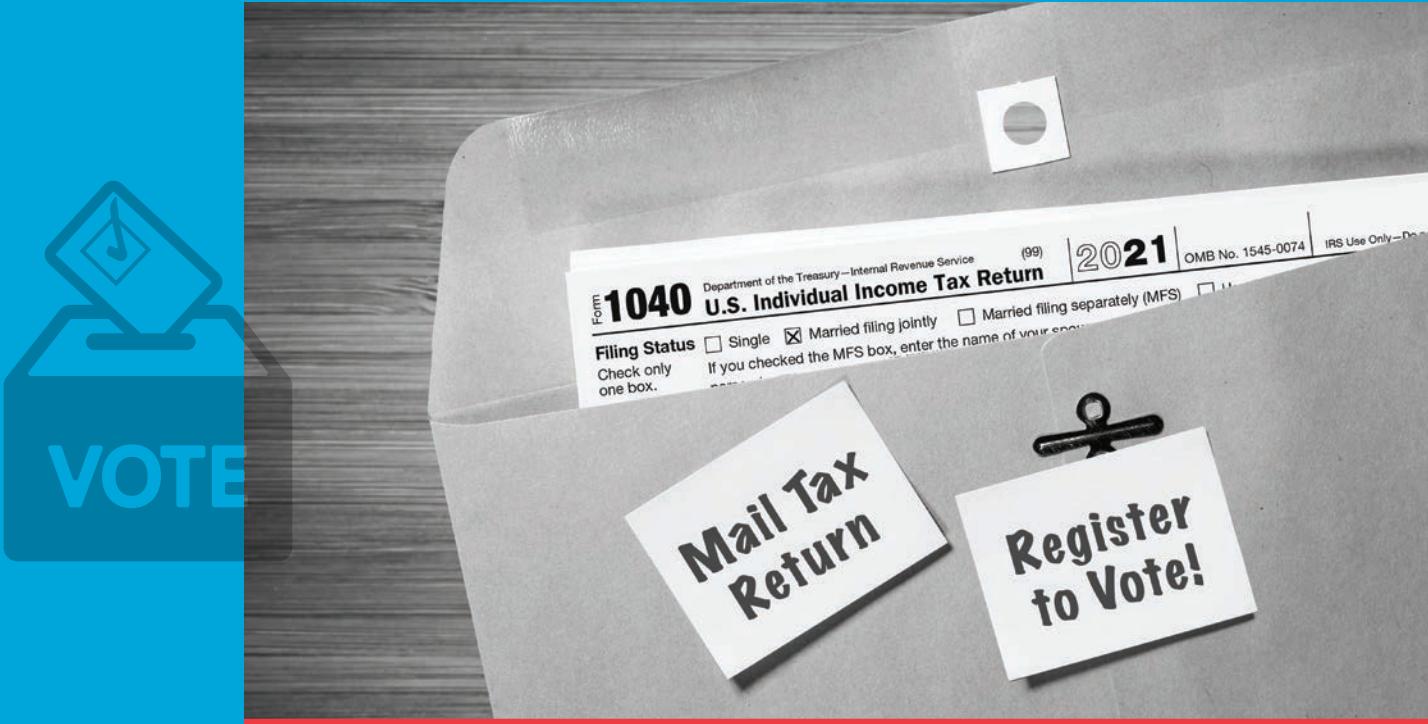
Domestic Violence Survivors

In recent years, some states have moved to allow those who have experienced domestic violence or stalking to remove their address information from the public voter rolls. These policies are generally called “Address Confidentiality Programs.” Domestic violence survivors also often face challenges filing their income taxes.⁵⁹ Those availing themselves of the tax filing programs and procedures designed to assist domestic violence survivors⁶⁰ should also be encouraged to participate in their state’s Address Confidentiality Program so that they can register to vote safely.

Very Low-Income Americans

The tax filing system is not absolutely universal. Experts estimate that the “IRS’s Federal income tax reporting ‘touches’ an estimated 99.5 percent of the U.S. resident population,”⁶¹ meaning that 99.5 percent of the population appear on some tax documentation. However, only about 90 percent of the U.S. population appears on a federal income tax return each year. In other words, about 30 million people, including children, do not appear on an income tax return but do appear in other tax documentation (such as W-2s or 1099s for wage earners or SSA-1099s for recipients of Social Security). Adult non-filers are disproportionately elderly, and most are very low-income⁶² and therefore not obligated to file an income tax return.⁶³ A tax-based registration system should be designed to include non-filers. Because they appear elsewhere in the tax-filing system, those who do not file an income tax return should be mailed a voter registration form to the address recorded on their tax documentation.

Conclusion



There are few tasks more vital than the preservation and expansion of democratic access. The first step of that process is making sure that all eligible Americans are registered to vote. Experimental evidence and the experience of other countries demonstrates the effectiveness of linking voter registration to income tax filing. A Filer Voter registration system would reduce the red tape that keeps citizens from exercising their rights and would bolster the bedrock of American democracy.



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Appendix A: “Ready-to-Vote” Postcard

Make your voice heard.
GO TO THE POLLS AND VOTE.



This tax preparation site is helping eligible clients register and vote this year. We are also participating in a research study.

1 Complete the voter registration form provided if you need to register to vote. If you have moved or changed your name, use the form to update your registration. It's also good to update your registration if you haven't voted since 2014.

2 Complete your 'Ready-to-Vote' reminder postcard. If you are age 18 or older, qualified to vote, and interested in being in the research study, you are eligible to participate by reading the Informed Consent and completing the postcard below. Your postcard will be mailed back to you with personalized, helpful information including when the polls are open and how to find your polling place.

Your participation is voluntary. Participation is not a requirement of receiving free tax assistance or registering to vote at this site.

YOUR 'READY-TO-VOTE' REMINDER POSTCARD

DO NOT TEAR

Please write in all CAPITAL LETTERS.
Do not detach.
Please return entire sheet.

YES, I PLEDGE TO VOTE! Please remind me about the upcoming election.

SIGNATURE/DATE

I registered to vote today.
 I am already registered to vote.

FIRST NAME LAST NAME

DATE OF BIRTH: MM/DD/YYYY STREET APT.

STREET APT.

CITY STATE

ZIP CODE

This postcard will be returned to you with up-to-date electoral information, including:
• The next election date.
• How to find your polling place.
• The hours that polls are open in your area.
• Information on ID requirements, if applicable in your area.



Appendix B: Randomization Balance

| | Control (n=914) | Treatment (n=3097) |
|---------------|-----------------|--------------------|
| % Female | 64% | 65% |
| Age (median) | 52 | 53 |
| Pennsylvania | 23% | 24% |
| Tennessee | 20% | 20% |
| Ohio | 18% | 18% |
| Maryland | 16% | 10% |
| Nevada | 5% | 4% |
| Massachusetts | 4% | 3% |
| Florida | 3% | 2% |

Appendix C: Details of Site Closures and Reopenings

| Site Name | State | Open Date | Close Date |
|---|-------|-----------|------------|
| New Haven Public Library | CT | 1/29/2020 | 3/6/2020 |
| Hispanic Unity of Florida | FL | 2/19/2020 | 3/17/2020 |
| United Way of West Florida | FL | 1/27/2020 | 3/19/2020 |
| Springfield Partners for Community Action | MA | 1/25/2020 | 3/21/2020 |
| CASH at Humanim | MD | 1/28/2020 | 3/12/2020 |
| Enoch Pratt Free Library | MD | 1/28/2020 | 3/12/2020 |
| Randallstown BCPL | MD | 1/28/2020 | 3/12/2020 |
| SHORE UP! VITA | MD | 1/22/2020 | 3/19/2020 |
| Prepare and Prosper Main Office | MN | 1/31/2020 | 3/14/2020 |
| Chapel Hill Seymour Center | NC | 2/6/2020 | 7/1/2020 |
| Hillsborough | NC | 2/8/2020 | 7/1/2020 |
| Nevada Partners | NV | 1/27/2020 | 3/13/2020 |
| NFTC Headquarters | NV | 1/27/2020 | 3/13/2020 |
| Cleveland Housing Network | OH | 1/21/2020 | 3/17/2020 |
| Famicos | OH | 1/27/2020 | 3/11/2020 |
| United Way of Summit County | OH | 1/28/2020 | 3/13/2020 |
| CareerLink Northwest | PA | 1/22/2020 | 3/14/2020 |
| Center City Super Site | PA | 1/22/2020 | 3/14/2020 |
| Ebenezer Temple | PA | 1/22/2020 | 3/14/2020 |
| North Central Financial Center | PA | 1/22/2020 | 3/14/2020 |
| Northeast Super Site | PA | 1/22/2020 | 3/14/2020 |
| Hickory Ridge Mall | TN | 1/20/2020 | 3/16/2020 |
| Memphis Central Drive in Location | TN | 3/24/2020 | 7/15/2020 |
| Southland Mall | TN | 1/20/2020 | 3/16/2020 |



Endnotes

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