

THE BROOKINGS INSTITUTION

WEBINAR

ACCESSING THE VOTE:
A CASE FOR TAX-TIME REGISTRATION

Washington, D.C.

Tuesday, September 28, 2021

PARTICIPANTS:

VANESSA WILLIAMSON, Moderator
Senior Fellow, Governance Studies and Urban-Brookings Tax Policy
Center, The Brookings Institution

BONNIE WATSON COLEMAN (D-N.J.)
Member
U.S. House of Representatives

SARAH BRANNON
Managing Attorney
ACLU Voting Rights Project

REBECCA THOMPSON
Interim Vice President
Prosperity Now

JEREMY BEARER-FRIEND
Associate Professor of Law
George Washington University

* * * * *

P R O C E E D I N G S

MS. WILLIAMSON: Hello and welcome to Accessing the vote: A case for tax-time registration. Today, National Voter Registration Day, we will be talking about recent efforts in many states to roll back voting rights. And what the tax system can do to help mitigate or reverse some of these tax on American democracy.

I've been studying the possibility of tax time voter registration for about five years and the data suggests that these policies are very promising. Canada already offers voter registration and tax filing and that's a big reason why 96 percent of Canadians are registered to vote.

In the United States, one in five. Twenty percent of Americans are not registered to vote. And those unregistered, eligible potential voters are especially likely to be lower income and to be racial and ethnic minorities.

The tax system could help close the gap. More than 90 percent of Americans appear on an income tax return every year and 99.5 percent of Americans appear on at least one federal tax form. So for five years, I have had the chance to see real growth in the momentum behind this policy idea. But also, unfortunately, to see real growth and the need for policy change.

The threats to American's ballot access are serious and getting more serious and it's past time for fundamental reform to protect American's voting rights. And that's what we are going to be talking about today. We have an all-star panel of experts today. We're going to be talking about their work and prospects for policy change in this issue. And I want to encourage the audience to join us so we are taking questions in real time. So you can submit your questions by email to events@brookings.edu or on Twitter using the #FilerVoter. So let's get started.

I am thrilled to be joined by the Honorable Bonnie Watson Coleman who represents New Jersey's 12th District in the House of Representatives. Representative Watson Coleman has been a leader in Congress on many issues fighting for women, for economically and socially disadvantaged populations and other vulnerable groups in our society. She is also the lead sponsor of an important piece of voting rights in legislation called the Plyler Voter Act.

Representative Watson Coleman, thank you again for joining us. So I want to start with

the picture. In the last decade, we have seen a wave of voter suppression efforts in the states including voter I.D. laws, cuts to voter hours, closed polling places, the purging of voter rules and new restrictions on voting rights. Most recently in Texas, we've seen the reduced access to vote by mail and a ban on extended voting hours. What are your reactions to these policies?

MS. WATSON COLEMAN: I think it's horrific what we're seeing. I think that first of all, let me just say, thank you for having me and thanks for this opportunity to have this discussion particularly on this day.

I think that what we're seeing in state by state, particularly only in Texas and their leadership on this issue is oppressive and anti-democrat and it is designed to suppress a vote particularly votes from perhaps younger, brown, black. Folks who are naturalized citizens. Anyone that think is sort of not cut from that cloth that they're so very much representing right now.

And I think that we're at this moment. We've discussed this on the federal level. We've got HR1. We've got HR4 for the John Lewis Act. All of which address voting rights. Now, we've got a resolution that came out of the Senate a week or so ago addressing the issue.

So Congress knows what's happening. Congress knows how threatening this is and how depressing it is on the vote. And so, there are options that we need to move forward and vote on one of those options.

Registering to vote is like the first part of this process. So it needs to be as easy as possible. Many, many years ago, when I was in a state legislature there was a Motor Vehicle Voter Act. You pick up your license, your registration, whatever. You had the ability to register to vote.

This particular bill would require those who prepare income tax returns for individuals to provide them the opportunity to register. If they do it in person can form in person. If they do it electronically, provide the opportunity electronically. I think we have to make this as easy as possible. The United States of America, we're supposed to be encouraging civic participation. Voting and registering to vote and then voting like the most fundamental thing that we can do to ensure that we have a healthy democracy.

MS. WILLIAMSON: I think that's exactly right. It's so important to draw that connection

to Motor Voter because it makes such a difference in getting people access. And it just makes sense that the obligation. You know, it should be on the partisan government. When people are going into fill out, you know, get a new driver's license or fill out other government forms, they can update their voter registration. So it doesn't make sense that we don't include tax preparation.

The annual process that, you know, 90 percent of Americans engage in don't include that in the legislation that already exists. So I'm so glad that you have been taking the lead on this legislation.

So tell me more about what you think the federal government can be doing here? Because I know we've had a lot of issues at the state level.

MS. WATSON COLEMAN: So I have to tell you that while the legislation that we're talking about would require everyone who fills out X number of taxes, 100 taxes a year or whatever, to provide this information. And that's part of the legislation.

But we also send a letter to the Treasurer saying that, you know, administratively these volunteer tax preparing agencies do that. You could say, you could tell them that they need to provide this service. And the reason that that's so essential is that more lower income people tend to use these services. So we would get to very easily people who are most impacted by what's happening out here when votes are not cast.

And particularly in an environment where you see such oppressive moves taking place. It would be encouraging to have your tax filer say, hey, are you registered vote? I've got the form right here. Hey, let me help you to get registered to vote. Would you be interested? Let me make it as easy as pie. And let that be an encouragement around engaging in voting and registering as opposed to carrying that negative narrative as to what's going around the country day in and day out.

So we can do that. We can do that administratively. And then as a body of electors, we can vote on one, two or three versions of voter rights bills. But do something, we must. I'm sorry.

MS. WILLIAMSON: Yeah. No, I think that is exactly right. I mean, it has been a pure frustration for many of the people in the audience to know that these bills are sitting there ready to go. They just need to get across the finish line.

And this point about the veto or VITA program is so important. Not everyone knows

about this, but there are organizations across the country that file taxes for free for low-income Americans. And largely, we're going to talk later with Rebecca Thompson who knows a lot about these programs and has helped get them organized.

But, you know, a million households a year overwhelmingly people of color, low-income Americans get their taxes filed for free through these nonprofits. And, you know, President Biden could basically mandate that those folks get offered voter registration. And so, we're very hopefully that that becomes a part of the process moving forward.

MS. WATSON COLEMAN: And that's a very big enterprise. That's a very busy enterprise. I have visited that site and I've seen the volume of people that were being helped.

MS. WILLIAMSON: Yeah. No, it is a tremendous service. And, you know, it also helps protect people from, you know, there are predatory tax preparers. And these nonprofit services do extremely high-quality work to ensure not just that people get their taxes filed but they often do all kinds of other services. You know, they help people get their health insurance. They help people get to a food bank. There are a whole series of services that these sites provide, and one of them could be voter registration.

MS. WATSON COLEMAN: (Inaudible).

MS. WILLIAMSON: Yes, exactly. And I have in fact have heard that some of the sites tested this possibility. So in Dallas and in Cleveland, I saw a randomized control trial to see, you know, how much of a difference does it make? And what we found is that it doubles the likelihood of an unregistered person getting registered to vote.

And both of these communities in Dallas, half of the people who participated were Latinx and 25 percent were black. In Cleveland, 75 percent were African-American. So these are communities that have been traditionally disenfranchised, continue to be disenfranchised and we were just thrilled to see that there is such potential for this final policy. And even in 2020, we recently today are really seeing the results of our work in 2020, which was a hard year to do voter registration or to vote for that matter.

And what we found is that even so. Sixteen percent of people took the opportunity to register to vote right there. And so, if you think about the fact that 20 percent of people aren't on the role

so you would be making a big impact.

MS. WATSON COLEMAN: You know, what it also does? It's a positive reinforcement that you as a voter, you are very important to this process. And that we value you and we want to see you engage. So here's this effort to make it easy for you as opposed to sort of negative noise that we hear about who doesn't want to vote? Who can't vote? Who shouldn't vote, you know?

And then all this sort of untruths that are told around the motivations for these bills that are being advanced in these states.

MS. WILLIAMSON: Yeah. I think that's exactly right. I mean one of the -- sometimes people think that tax filing is all this terrible experience. But for low-income families, it's actually often a very positive experience, right?

For one, it's the time of year that matters financially speaking because everything is there. The income tax credit, the child tax credit, right? We know the power that the IRS has to help families in need. We saw it this year with COVID. And so, it's actually one of the more positive experiences of government that any low-income people experience.

And it's a time that, you know, to remind people that they're included in our body politics. They are part of our community and that we should all be participating together in both parts. You know, the taxation and the representation that's for both of us, right?

So I think this is, you know, it's such a critical issue and I am so, so grateful for your leadership and commitment to working on this question. I want to give you a chance. If there's something, you know, that you want to add to our discussion because I know ironically enough that you need to go and vote in just a moment. But share some closing thoughts with us to send us on our way.

MS. WATSON COLEMAN: So I have, you know, some of my colleagues are cosponsors to this legislation. And Mike Sach and I, we need to sort of rev it up again. You know, bring it to the forefront again. There's been so many competing issues that sometimes things, you know, get put on the backburner. And this is not something that should be there.

But I appreciate the fact that you all are having this discussion today. And I hope that the broader audience that will be participating will spread the word. Will spread the word about how we're

trying to impact this issue through both our letter to the Treasurer and what they can do from an administrative perspective and from the legislation. So wherever you are there is a member of Congress and a member of the Senate, two members of the Senate, that could hear from you that this is a really important issue to support. Our collective and individual voices are so important right now.

MS. WILLIAMSON: Yeah. I think that, you know, sometimes people see the news and get disheartened, but having worked in Washington, I know the extent to which, you know, the phone calls and the emails that they matter.

You know, offices are listening. Offices can move on these things. And so, we're really just so grateful for your time and your leadership on this. And we will be in touch soon about the next steps of moving, you know, these important ideas forward. So thank you very much, Congresswoman.

MS. WATSON COLEMAN: Have a good day.

MS. WILLIAMSON: Thank you. So I want to welcome all of you to the second part of our panel today. After that sort of rousing discussion with the Congresswoman, I want to bring on a panel of tax and voting experts for what I'm sure will be a very widely and informative discussion.

I'll first introduce Sarah Brannon who is the Managing Attorney of the ACLU Voting Rights Project, which has since 1965 been working to protect the gains in political participation, one, by racial and language minorities with the passage of the Voting Rights Act and I know that basically it continues to be litigation these issues in dozens of states across the country. So I'm looking forward to her perspective.

I'll introduce Rebecca Thompson who is the Interim Vice President for Strategic Partnerships and Network Building at Prosperity Now, which is a national nonprofit that helps local organizations including many of the vital organizations that the Congresswoman and I were discussing. Across the country to improve financial security for millions of people. So among the programs she assists with learning and advocacy are the groups that participates in the volunteer income tax assistance program.

And last but not least, Jeremy Bearer-Friend who is an Associate Professor of Law at George Washington University, School of Law. His scholarship on taxation and democracy includes

research on the omission of race and ethnicity data from federal tax data and prior to academia, Professor Bearer-Friend was tax counsel to Senator Elizabeth Warren.

Welcome everyone. I'd like to start with you Sarah. Can you tell me a little bit about what's been happening in the states in terms of voting rights? And your work with ACLU?

MS. BRANNON: Sure. I'm happy to have everybody today. And thank you very much for convening us on this National Voter Registration Day to talk about some of these important issues.

I'm sure many people who are listening today are aware. Unfortunately, what we have seen and we've just had another sort of round of it in 2021 starting I think a lot unfortunately in 2008. Is that when we see increased participation particularly by people of color in the electoral process, we unfortunately get reactionary steps that are taken by elected officials in many states to try and discourage that participation.

That is definitely what happened in 2009, and we have certainly seen it again this year in 2020. I'm sure most people are aware that the 2020 election, there was record turnout throughout the country particularly a record turnout of black and brown people and traditionally underrepresented members of our electorate. And the response that we've gotten in a number of places has been shocking, though unfortunately not surprising and quite disappointing.

There was some discussion earlier about Texas. Georgia has also passed an election law bill that greatly restricts voting by mail. Restricts some of the periods for in person early voting and poses a number of other additional requirements. So, you know, of course we're quite concerned about this. The ACLU right now is involved in active litigation in both Texas and in Georgia to stop their recent voter registration bills that have been passed by the legislatures and signed by the governors in those states.

We are not the only ones. There is sort of a collection of many voting rights and civil rights groups that are involved in those efforts to stop those laws. But unfortunately, the courts have gotten more difficult. I'm sure people are aware of the Supreme Court case that came out in June of this year, which unfortunately further undermined the effectiveness of the Voting Rights Act.

You heard the Congresswoman talk about all the great federal legislation including the

John Lewis Voting Rights Amendment Act which is pending in Congress and would certainly be great if we could see that the federal government would pass those laws to help remedy some of the undermining to the value of the value of the Voting Rights Act that has occurred in the last few years starting with the Shelby County case to the effectiveness of the Voting Rights Act.

But we are still litigating. We are still trying to do the best that we can to try and stop some of those really objectionable things. And we're still working forward. I'm going to let a couple of the other panelist talk and then come back in a little bit.

But just so you guys are aware, you know, one of the things that we're talking about today which the Congresswoman very eloquently explained is, you know, the administration does have the opportunity, the Biden administration right now, to do some very proactive things to help with voting through administrative processes particularly involved with some of the tax assistance programs. And so, we are very hopeful that some of that will be accomplished because face with some of the enactment we have seen in Congress, it's incredibly important.

And the hostility. The hostility devoting in some of the states and some of the -- unfortunately, the enactment in Congress is very important that the administration take every step that it can to help encourage and promote voting through the processes that are available to the administration.

MS. WILLIAMSON: This is so, so critical the work of the ACLU on this area is so critical. I think, you know, one of the things that has really struck me is the extent to which the anti-voting legislation has moved forward in places where elections are close. I mean that's a political science fighting, right?

That this isn't happening just any old place in the country. It's happening where elections are close and the places where these margins can really matter for representation in the United States.

Jeremy, I want to bring you in now because I want to talk taxes. And I specifically want to talk about what's the relationship between taxation and democracy? I think that is, you know, maybe not everyone's first thought when they're thinking about, you know, voting is to think about the tax code so talk to me about your work on the subject.

MR. BEARER-FRIEND: Right. Thank you so much for having me already. It's been a

fantastic session today.

And I would say that often the first association if someone has it between taxes and voting is often negative. It's a recollection of poll taxes after reconstruction and the use of taxes by state local governments to prevent black citizens from exercising their right to vote.

And that is a real history that unfortunately is continuing today. We see battles even in Florida about whether fees and fines and various debts related to those fees and fines should be allowed to prevent Floridians from getting to vote.

But taxes are also also an arena where democracy can be expanded. Even though, it has been used as a tool to contract our democracy. It could also expand our democracy. And that's true in a number of ways. So one principle of democracy is that no one citizen should have more voice than another, right? All citizens should have equal voice.

And taxes have been used to prevent the kind of inequality that enables certain interests from having an oversized influence. So the history of the corporate income tax was concerned with this. And current proposals for wealth taxes are concerned with this.

And of course, as we'll talk about later today, a tax filing itself is an opportunity to expand our democracy. We can ensure that there are as many opportunities to register to vote as we can create and filing is a very natural fit in part because of the civic experience of tax filing as a moment when individuals are very aware of their membership in a political community and their contributions to that community.

MS. WILLIAMSON: Yeah, I think this is something that some people sometimes forget generally. And I think also forget the important role this plays especially for lower income people, right? That people think, oh, you know, tax time is just the worst time. You have to fill out all this paperwork.

But that's not actually the experience that many people have with tax day. So, Rebecca, I want to actually bring you in on this question because, you know, we've already been talking a little bit about the veto or VITA program. And how it works and who it serves, but we should pass that over to the real expert of the subject.

So tell us a little bit about the program from the basics. People might not even have

heard of it before and how it works and who participates? Who the clients are?

MS. THOMPSON: Sure. And thank you for sort of having me today, Vanessa. It's wonderful to be here with you. And let me give a shout out to all of our VITA partners as we are in the midst of Day one of Vitacon which is actually our biannual convening of our Vita partners friends and stakeholders and volunteers.

So backing up a little bit. The VITA program which is the Volunteer Income Tax Assistance program has been around for over 50 years. We actually celebrated our 50th anniversary two years ago in 2019 in Denver, Colorado. And it was started at the needs to really help folks to complete these complex tax forms to help with compliance because the taxes are hard for some folks and people need help.

And so, the VITA program is here specifically to provide services to low to moderate income households, particularly those who may be eligible for the earned income tax credit. Generally speaking, because of their household income capped out at around \$57,000 to \$60,000. Somewhere roughly in that range. So we really are targeting the people who need help the most and who could afford the least to pay someone to help to prepare and file their returns.

I think one of the hallmarks of the VITA program is accuracy. We have consistently filed returns with accuracy rates above 95 percent over the last several years which is the highest in the industry. And as the name suggests it is a volunteer income tax assistance program and so the services are provided most primarily by volunteers. People who willingly give of their time and their talent and often times their treasure as well as they're also donating to the cause to help the low to moderate income filers to meet their civic obligation to file a tax return as well as to capture and take advantage of the tax credits that are available to them to help to promote and support their household family financial stability through the tax code.

MS. WILLIAMSON: Yeah. I thank you. These programs just do such tremendous work. Can you tell us a little bit about the sort of refunds that people are getting back because I think sometimes the scope of those is something that people don't necessarily know about.

MS. THOMPSON: Absolutely. Like the average household refund is around \$2,500 per

household. And I think the beauty and the advantage of the VITA program is that people get all of their tax refund instead of having any of that refund. Particularly tax credits like the Earned Income Tax Credit and the Child Tax Credit which are specifically designed as income supports for those households.

Instead of having those supports eroded by having to pay someone to prepare and file their returns. You know, our clients get all of their refunds back in their pockets. And I will also say that the average adjusted household income where the clients that we serve across the country is right around \$25,000 to \$26,000. So it falls well below the EITC eligible max income.

MS. WILLIAMSON: Yeah. I think this is such a critical step. You know, bringing the civic participation in with this time of real like, you know, government matters sort of experiences, right?

So I could talk a little bit here about some of the work that I've done in terms of seeing. You know, what happens when you add voter registration? I talked about this a little bit before. You know, that we had these sort of very, very positive results. And so, but I think, you know, there's what you can do on a very microlevel. A couple of little experiments and then there's the bigger question of policy.

And I think that's maybe what we should focus on. So both, you know, like we can test our projects, but we can also think about what we should be doing next. And I want Sarah to come in on that, right?

So we know that VITA is this great program that serves so many people. We also know that the federal legislation is hard to pass these days. Talk to us a little bit about this executive order. That you talked a little bit about before, but I would like to hear a little more detail. You know, what could be done with programs like VITA?

MS. BRANNON: Sure. So in March of this year, President Biden issued an executive order that was issued for the purpose of promoting access to voting with a particular focus on voter registration.

And the executive order sort of follows the model of the National Voter Registration Act, which the Congresswoman mentioned before when she was talking about Motor Voter. So everybody is familiar with this idea, right? That most people can register and update their voter registrations at a State

Department of Motor Vehicles. You know, that's almost 25-year-old statute that's been in place. It's worked quite successfully. Millions of Americans have registered to vote and updated their voter registration.

But not everybody drives. Not everybody has interaction with the DMV. Most people go to the DMV only once every four or five years and in some states even longer. So the DMV is not a touch point to get at everybody, right?

Everybody files a tax return. And a lot of lower income people particularly tend to be more transitory and so they move a lot and need to update their voter registrations. So the four or five years of the Department of Motor Vehicles is not a very good fix.

But NVRA does provide us with a really good model for how voter registration can be done and incorporate it into the interactions people are already having with the government. You've already heard the other panelists talk a lot about sort of the value of having voter registration be part of a transaction that's already occurring. People are already filling out forms. They're already giving away information about their lives. Voter registration fits right into that. It's a perfect place to do it.

So when the NVRA was first enacted in the '90s, there was always this intention that the federal government would be more involved in providing voter registration services like the state governments do in the Department of Motor Vehicles and also through State Public Agency and some disability agencies. But the feds have just never really taken advantage of it.

And it's not an idea. It's not on a committee report. It's actually in the statute. In the NVRA, it says the federal government shall have a duty to help with voter registration. And they've just never done it. So President Biden, the first couple of months in office issued this executive order to help try and change that.

And under the provisions of the executive order, all federal government agencies are supposed to put forth proposals for ways that they can offer voter registration services to their clients. And the VITA program is overseen by the IRS within the Department of Treasury and we think is perfect opportunity and really should be one of the prioritizations for implementation of the executive order.

As you've heard, there's a VITA program. I think in 2021 there were 297 different

grantees in all 50 states. They are already going through some sort of structure and training which the organizations do and the IRS does.

And there's no reason that you couldn't add voter registration services into the activities that those grantees are providing to their clients. As I said, because of the 20 years plus of NVRA, we have lots of models for how to easily add voter registration, best practices to make it easy for people to do it. And the training doesn't take that long.

It's not that complicated to register people to vote. Just a few key, you know, sort of talking point lessons that you need to explain to people about how to get forms and fill them out and where to deliver them, which most voter registration forms themselves explain. So it's not that complicated. People just sometimes need a nudge and a little bit of assistance. And it's certainly something that the VITA volunteers and grantees could do.

So we are advocating that President Biden take advantage of this executive order and the intention. I think the executive order was great to try to get the federal government more involved in offering voter registration to people and to start with the VITA program because it is a target audience.

It's, you know, lower income people and a particular lower income people of color. There's a huge voter registration gap. So it is certainly a population that really needs to be encouraged to register to vote so that they will then participate in our electoral in a more robust fashion.

So it's an ideal implementation for President Biden's executive order. So we are hopeful and I have been advocating the Congresswoman along with a number of other members of Congress. Sent a letter specifically to the Treasury Secretary asking that adding voter registration to the activities of the VITA program be one of the things that the Department of Treasury does in complying with President Biden's executive order.

Which, you know, sort of is a very strong statement that he wants, the President wants federal government agencies to do everything that they can do. And this we think is a perfect opportunity and place to add voter registration and to help with the voter registration gap.

And, you know, the National Voter Registration Act started this way, which is that there were some states who were doing Motor Voter and it worked very well. And that led to sort of the

grounds well to get the federal legislation past, it's great the National Voter Registration Act.

So the other thing about the VITA program is that it would help, I think some of the population that we most need to encourage to participate in our electorate at a higher rate, but also then once it works it will make a much easier to then advocate that federal legislation like the legislation that the Congresswoman has introduced would work, and would be effective and would help everybody so that is -- you know, it would both help an immediate need and sort of build the grounds well to a place that I think we all should be which is with the federal government more involved in offering all of these opportunities to the public to register to vote.

And as we have been discussing, right? Taxes are great, right? Because you have to do it every year so if you're moving and you need to update, it's a good reminder in a way that almost no other federal government interactions or even state government interactions don't occur at the same pace.

MS. WILLIAMSON: Yeah. I mean this is something I think about a lot in terms of both the frequency but also the complexity of the forms. You know, a long time ago, there were candidates who used to run on making the tax form a postcard.

The voter registration form is a postcard. Like it's postcard size. It's that easy. So, you know, it seems like a really obvious fit to, you know, both in terms of the quality of work that VITA tax preparers provide but this, you know, is something that's well within their reach.

They have a far more complicated task all the time, but also, you know, just that it's a really sort of straightforward addition. But, you know, so we have been talking about VITA. And we've been talking about this executive order.

I want to move towards even bigger, grander ideas in terms of scope, right? And so, the VITA program has extraordinary potential particularly for its target, right? Because it will be reaching the communities that not only are under registered but have been traditionally disenfranchised. But things like the Phyler Voter Act are near universal, right?

So the Phyler Voter Act as Representative Watson Coleman explained would require all tax preparers to offer voter registration. And, I know, Rebecca, that your organization Prosperity Now has

endorsed the legislation.

So I wonder, you know, as an organization that works with folks who file taxes. You know, what brought you guys onboard with something that, you know, it's definitely an extra piece of work?

MS. THOMPSON: Yes, it is a little more work. And one of the things that we really appreciate about the Plyler Voter Act.

And we had the opportunity to actually, you know, share (inaudible) of the act and the purpose of intent of the act with our policy advisor committee as well as our network steering committee to understand the implications that it would have on the VITA program and on our VITA volunteers.

Because we do understand that what is riding is really complex for our volunteers and there are a lot of nuances to the program and to the service delivery operation that can be really overwhelming for our volunteers. And so, as we thought about scale building on the pilot that you did and the work that you've done as we thought about scalability.

And then, you know, the information as it was presented in the Plyler Voter Act made it -- it actually provides an opportunity that's actually scalable within the VITA community. And one of the things really within the act is around providing access to the information that's necessary.

So I think -- and I don't know if you're planning to discuss a little bit about the project that you did. But I know it stop short of having the volunteers actually complete the voter registration forms and having the site coordinators actually submit those reforms on behalf of the taxpayers.

But it does require our sites to similar to the DMV to make sure that that information is available and that people have access to the information that they need in order to update their voter registration information or to register to vote. And that that information would be provided at the site similar to other financial capabilities services and information that our VITA sites already provide.

You know, our partners provide information about bank accounts, you know, savings accounts. They provide information about a variety and a host of information to help our families. And so, this is really just one more thing. One more piece of information to help our families. This time it's more about raising their voice and making sure that their voice is heard and that they are participating our

society by voting.

So we are excited about the opportunity to be able to provide this access to the information that people need by providing the voter registration forms and definitely sharing the links on the website where people can learn more about how to register to vote. And I think by combining it with the tax time moment like you mentioned. It's something that everybody does. Everybody should do and even for those who have been marginalized and traditionally underserved. Our partners are really keen on outreach and bringing them into the tax system.

And so, it's a natural extension of the work that we're already doing to provide this access and information to the voter registration.

MS. WILLIAMSON: Yeah. I think it even, you know, ideal world. It has a potential to bring in more volunteers because, you know, there are a lot of people who are ready to volunteer to help get people registered to vote.

And so, for folks who might not have had known about the VITA program this could be sort of an entry way into the broader kind of work that you guys provide.

Jeremy, I want to turn to you and talk about an even bigger scope idea. As Rebecca noted, the Plyler Voter Act does not require tax preparers to actually fill out and submit the forms. But you and I have worked on an idea that would fit voter registration right into the tax filing process in a way that made it absolutely ideally seamless.

So we talked about this idea, the Schedule VR. So I'd love it if you could talk to everyone about that. And also, you know, a question that I've gotten in the past talking about this idea of voter registration actually in the tax filing process. This seems like a big step for the IRS. This seems like a big step out of kind of the work that they've done in the past.

MR. BEARER-FRIEND: Right. And that is worth taking that question seriously. So just to begin with the proposal. The idea of a Schedule VR, VR being short for voter registration. Is that our tax forms already have many additional schedules depending on the circumstances of various tax payers. You have a Schedule C, for example. Or a Schedule EIC. And you can have a Schedule VR where a filer who elects to register to vote through their return could do so directly.

And the goal with that approach is, you know, a direct contrast to some of the history of poll taxes. So to be clear, the ability to register to vote is not contingent on any ability to pay a tax. In fact, many filers as noted are actually getting refunds. All of those filers would still be able to register to vote this way. And there would also be other additional ways, traditional ways of registering to vote in addition to this approach.

But the one of the advantages here is built on what Sarah noted earlier about the duty of the federal government to protect the right to vote. And the federal government really has been instrumental in protecting the right to vote in times when various states sought to roll back that access to all citizens.

And so, here the IRS is an incredibly powerful institution that could further protect our democracy because it already is playing such a direct role in so many American lives. Now, on your question about how much of a substantial lift this would be for the IRS? Personally, I believe the IRS is underfunded. I'm excited to see a renewed investment in that institution.

I think it already does an enormous amount of work. But I don't think this, in fact, is too big of a stretch provided it is given adequate support. The IRS has historically actually asked census questions on the federal income tax forms in the late '70s and early '80s. There were multiple tax years where census questions appeared on Form 1040. And already the IRS also has been relied on for COVID relief, right?

We've just determined that the IRS is best positioned to help facilitate that distribution of emergency public benefits as well. So I think the IRS already is playing a number of roles and voting is a natural fit or voting registration is a natural fit.

MS. WILLIAMSON: Yeah. It is my hope that, you know, sort of test case of COVID is seeing that the IRS can provide this extraordinary reach to households. It is something we learned from when we're thinking about this kind of a program.

So I want to turn now to -- we've been getting a lot of questions from the audience. So I want to turn now to a few of those. I guess I'll start with a question for Rebecca, I think is probably best to answer, which is how do people access VITA?

I think we've been talking up this program and people are very excited about it. So now they want to know.

MS. THOMPSON: There's a number of different ways that people can access the VITA program. I think first of all maybe the easiest one is to go to IRS.gov. And in the search bar just type in VITA locator that's probably the easiest way to access the VITA site nearest to you.

And in many communities, people can call 211. United Ways 211 provides that information and referral helpline. And many instances, they have connections to the VITA program or they can tell you whom in the community is providing the information, that resource.

And then I think the final way is always to do a Google search and you might just Google the search for VITA sites near me and find out what's available. And well, one more way. I must do out to our partners at Code for America with get your refund.org. Speaking of COVID times, get your getyourrefund.org provides a fully virtual VITA experience and so it's available to anybody in the country completely virtual, but it also connects to VITA volunteers, local VITA volunteers on the backend as well as providing a do-it-yourself opportunity as well.

MS. WILLIAMSON: You know, so for my own research, I've seen, you know, the VITA sites tend to be located in communities where there's really high need for their services so I think that, you know, if you look at the zip codes where these sites are located. They are low-income zip codes.

They are zip codes that are predominantly minority in addition to, you know, they're often ones in downtown of major cities. But, you know, they are located in places that make them really quite accessible. They are, you know, in church basements and they are storefronts and all kinds of different locales, but, you know, they have a very bootstrap volunteer vibe in a certain sense. But they are there and they are accessible and they're welcoming to folks.

I want to turn to Sarah. And I want to talk about two things. We got a couple of questions that I think are kind of more in your lane. First of all, some folks are asking, you know, what are the ways that every day people can contribute to, you know, fighting against the chipping away at voting rights, right?

I think it's an issue that, you know, people are watching what's happening in other states

or even in their own state and they feel helpless. So sort of jump in and let me know what you think the right answers are there.

MS. BRANNON: Sure. I mean one obvious answer I think is to contact both your state and federal legislatures to say to them that, you know, in the federal case that you want them to act on the pending federal legislation and then in the states, you know, where there have been some of these more suppressive voting bills passed in recent years.

I think it's very helpful for state legislatures to hear from their constituents that most people don't support this and don't think that this is a very good idea. The truth is most Americans really do believe in democracy. And if you explain to them what's going on and they really understand the impact that some of these suppressive bills have on people's abilities to participate, you get fairly bipartisan support for the idea that every eligible citizen should be able to vote and should have easy access to voting and should not have to jump through so many hoops.

So I would say, you know, the National Counsel of State Legislatures has contact information for all state legislatures and that's certainly if you live in one of these states where some of this kinds of suppressive legislation has been passed, I think it's helpful just to contact them and let them know that you are a voter and a constituent and you don't support what they are doing.

MS. WILLIAMSON: Another question we've gotten actual several versions. I'm going to try combine into one question. And I'm going to throw it to Jeremy so prepare yourself.

So one thing that's true, tax preparation is more universal than the DMV, right? It's annual. It reaches a larger percentage of the public and the fact is that not only do wealth people in cars, but also the rates of licensure have been going down in recent years for younger people in particular.

So compared to the existing system, it has a lot of advantages, but the fact is that there are a lot of very low-income people who are not mandated to file tax returns, right? So if you make below a certain threshold, it's not mandate to file an income tax form. So what about those folks? And how can this project reach them?

MR. BEARER-FRIEND: Right. That's a great question. So important to remember that group of Americans who also are entitled to the right to vote and deserve to have that protected.

I think that's part of why it's important to understand a Schedule VR as not a substitute for existing on roads. We're trying to expand opportunities, but I agree. It ultimately is still not comprehensive. One area where we saw this challenge, separate from voter registration, but in the context was also a reaching non-filers for stimulus payments, right? Those were in fact individuals or households that we most wanted to get stimulus payments to, but because of their income levels were not currently filers.

But it's also possible that perhaps this momentum behind filing as an opportunity to register to vote and the additional volunteers that Vanessa has described who already are eager to do voter registration and might now also do tax preparation assistance. Perhaps now we would be pulling individuals who are non-filers also actually to file for benefits that they're likely entitled to even though their income does not trigger any income tax liability. They would still be entitled to a number of other benefits to file.

MS. WILLIAMSON: And there's a recommendation here that someone suggested could registration link be added to the 1099 or W-2 forms? And I think that that actually a point in the right direction for this last sort of trend to the public that isn't reached by the income tax return system. Because 99.5 percent of people appear on some federal tax form.

So for people who aren't filing returns, there could be even mail links because they're addresses are certainly on file. They are certainly part of the tax system even if they don't have to file a return in a given year.

Another question and this I leave open to all of you because I think you all have different angles on it. Is will this be affected by tax payer privacy rules that require written consent to use tax return information including name and address for any purpose other than to prepare a return, right?

So how do we handle the privacy issues here? It looks like Jeremy is ready.

MR. BEARER-FRIEND: Yeah. I'm eager to jump on that but I won't monopolize all the discussion. But in my research on the omission of race and ethnicity from federal tax data, of course, privacy questions also come up.

There I was looking at the fact that our form 1040 does not ask filers to identify their race

or ethnicity and that is actually atypical for many government forms particular in federal forms. And then there's a concern, well, even if the question was asked, you know, would it be protected?

The IRS has a lot of experience, frankly, with privacy controls over data. And, in fact, they may be one of the best institutions keeping tax data confidential. And I'm pretty comfortable knowing that they already have different rules across many different categories of data for what's shared and what isn't. And what's matched and what isn't.

So for example, payroll withholding includes payments to social security trust funds. In addition to payments for internal revenue service tax liabilities. And there you have matching across state agencies as well as other federal agencies outside of Treasury. And they monitor that flow by carefully they have systems to protect it. Presidential tax returns is another example of a special rule that they have for a certain category of filer.

But we could also have special protections for certain schedules that don't get paired with others. The last piece that I would share on that before others who might have thoughts on this privacy question. Are just the compatibility with a Schedule VR and a prefilled returns or new developments to simplify the tax filing process.

And, in fact, we could have automatic voter registration systems that could be quite compatible with the expansion of simplified tax filing such as Senator Warren's Tax Filing Simplification Act.

MS. BRANNON: And this is Sarah. I just want to sort of build on that in a couple of ways, which is one is that all voter registration even the states that have fairly what? Jeremy was just referring to it as automatic voter registration are still all what we basically call, you know, an opt in. Sometimes, it's an opt out system. But it's a voluntary system. So nobody is being registered to vote if they don't want to.

So in all circumstances, you would create an interface where the tax filer would have the opportunity to say, no, I don't want to register to vote. I don't want to do this and not do it. And that's certainly how voter registration has worked at all the NVRA agencies over the last 20 years. Where people have the opportunity to say, no, I don't want to register to vote. Or you can make it an even more,

you know, completely opt in of saying, no, I do want to register to vote but still you have to take an affirmative step.

And then the NVRA also offers up a pretty good model for this, which is that it's a very strong component that's in several parts of the statutory language about the privacy of, you know, voter registration data once you get registered vote is actually not private, but it's actually public. So the voter registration rules in all states in the country are public.

So the ultimate outcome of the information sometimes that you provide on a voter registration form is public, but the relationship between the IRS as the voter registration entity and that voter information that the state election officials have would be private. The NVRA is quite clear that the election officials can't share with anyone that they got their information from a DMV or from a public assistance agency or any of the details about the transactions that you had with the entity.

So certainly, the bill that's pending in Congress right now is also modeled off the NVRA. Would incorporate those privacy protections. So any information that somebody would give as part of a voter registration process such as their race would be voluntary. It is also not voluntary even in states that ask you to provide race to register to vote. It's not one of the mandatory fields that you have to provide.

And B, it would never be part of the public record that we shared with anybody that that information came from your tax transactions or your tax interactions. And would be separated. And separated from any information that the IRS is sharing with anybody.

So I think that -- and that is, you know, I think as Jeremy said. The IRS has a track record of being really good on confidentiality and election officials also have a really good track record. It has never been a problem in all the years of the NVRA that the privacy provisions have always been adhered to. So some component of, you know, there's not going to be a record with like all of your information together that somebody in the public could get at. If that makes sense.

MS. THOMPSON: Yeah. I have a little bit of a different perspective than the other two because I'm pretty sure that question probably came from one of our VITA participants who is really concerned about consents.

And so, the challenge is, is we could collect if the tax sites are collecting that information. Like the IRS, we actually have to have that consent from the tax payer to collect information that's not related to preparing their tax return, which voter registration isn't. And to share that information out with a third party.

And I think that's where the kink in the chain is, is that the IRS can't share our tax payer anything that they collect from us as a part of that tax return. They do not have permission to share that with any other parties. So it's a little bit different than the matching that's happening because they're getting W-2s in from the payer and they're getting that information in on the tax return and they're matching it as opposed to them collecting this information from the tax payer and then sharing that out with the state agencies.

I think there's another issue too with regard to sharing that information with the state agencies. And so, that means that the IRS now has to be connected through some sort of information sharing agreement with the various state voter registration agencies. And so, there's some logistics there. And then it has to be determined as to what information will be shared from that tax return.

But the bottom line is in order to actually have like this form VR, there actually will have to be an additional consent that's collected from the tax payer in order to allow the IRS to share that voter registration information with the appropriate state agency. For our VITA sites which means like, yeah, that's one more consent that we have to collect. I think we're up to four now. And so, that would make it an additional consent that we would have to collect.

But I will say is with regard to the Plyler Voter Act in its current iteration and in the state that it is right now those consents are made null and void because what we're doing is sharing information with the tax payer. Not collecting that information back from them. And so, we're making it, you know, making the information available, making the voter registration forms accessible to tax payer. You know, in some instances we maybe facilitating that process and helping them complete those voter registration forms, but we are not collecting that as a part of the tax return preparation that's actually happening.

MS. WILLIAMSON: Yeah. I think that's exactly right. I mean one of the sort of models that we could be looking at is how Canada handles it, right? Because the Canadian form is basically a

checkbox consent to share your name and address information with Elections Canada. So this is important. The project is a critical issue, but there are I think methods by which it could be handled.

So we are coming to the conclusion of our time. I could ask one last question, but if anyone else has something else they really want to bring in that I haven't covered?

Okay. I will ask a very last question which is this. How would this fit? And this sort of based on one of the audience questions here. How would this fit with automatic voter registration systems and why do we have to fill out our income taxes in the first place when the IRS already knows our data. And I feel this is one question if someone wants to jump in on it.

MS. THOMPSON: I'll go, I'll go. Because this one is very close to my heart. And the reason why the IRS can't go ahead and fill out -- complete our tax returns on our behalf because certain benefits like the Child Tax Credit and the Earned Income Tax credit are dependent not only on our income but on our household composition.

And quite frankly, it is none of the IRS' business until I tell them who lives in my household. And they have no way of knowing who's in my household until we tell them. And so, they can't actually complete this return and ensure that I receive the credits for which I'm eligible without knowing who's in my household. And therefore, I must actually self-report.

MS. WILLIAMSON: Jeremy, did you want to jump in?

MR. BEARER-FRIEND: Yes. And so, with Senator Warren's Tax Filing Simplification Act, she tries to take on this challenge from a few different directions to simplify the process even if it is not entirely a return free system like the questioner imagines.

So one is simply why don't we have a public platform that's free for all users to be able to file? Why do they have to go through for profit tax platform? So Senator Warren makes sure we have a free portal that's run publicly. Then there's also a pre-filled return. So perhaps the household composition isn't already known but many of the other features are already filled in. So that at least reduces the number of questions you would need to ask.

And then there's a piloting option for certain filers with simply tax situations where they could opt into a return free system if they were eligible.

MS. WILLIAMSON: So thank you guys so much for both answering all of my questions and a wide array of I think quite interesting and enjoyable questions from the audience.

Thank you so much for talking today about this critical issue. I'm so grateful for your time and I hope we can get together again to talk maybe in a year or so about some progress that we've seen on some of these initiatives. So thank you very much.

* * * * *

CERTIFICATE OF NOTARY PUBLIC

I, Carleton J. Anderson, III do hereby certify that the forgoing electronic file when originally transmitted was reduced to text at my direction; that said transcript is a true record of the proceedings therein referenced; that I am neither counsel for, related to, nor employed by any of the parties to the action in which these proceedings were taken; and, furthermore, that I am neither a relative or employee of any attorney or counsel employed by the parties hereto, nor financially or otherwise interested in the outcome of this action.

Carleton J. Anderson, III

(Signature and Seal on File)

Notary Public in and for the Commonwealth of Virginia

Commission No. 351998

Expires: November 30, 2024