

# From Referral to Refund

Evaluating Claim Your Cash LA's  
Model for Expanding Tax  
Credit Access

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**Diana Jensen** is an independent consultant bridging the gap between analysis and action. Synthesizing insights gleaned from stakeholder engagement, community-based research, and policy analysis, she supports clients to develop actionable strategies to drive real-world impact.



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Since its founding in 2017, **Economic Security Project (ESP)** has been a powerhouse in advancing next-generation policy ideas that build economic power for all Americans. Our playbook – which we call ideas advocacy – is designed to take transformative ideas that are on the margins and bring them into the mainstream of the public debate and into the lives of people. We launched Economic Security California (ESCA) in January 2024 to deepen our commitment to building an inclusive and resilient economy so all Californians can thrive. ESCA leads the transition from cash pilot initiatives to influential policies, focusing on expanding, modernizing, and scaling programs for direct cash.

Our commitment extends to broadening benefits access and equity. Our collaboration with Los Angeles County and community partners to connect thousands of eligible low-income families to tax credits via the “Claim Your Cash Los Angeles” pilot (CYCLA) was designed to better understand and reduce the barriers that might stand in the way of families receiving direct cash via the tax system.

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# Executive Summary

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## Background

Hundreds of thousands of low-income Californians miss out on cash payments offered through state and federal tax credits and stimulus programs.<sup>1</sup> Depending on a household's income and size, they might be able to claim thousands of dollars in state and federal tax credits, yet many people using county services aren't claiming the cash they qualify for. A significant proportion of low-income households, including disproportionate numbers of Black, Latinx, and Indigenous families, miss out on tax credits and stimulus payments.<sup>2</sup> Many of these families are already interacting with county agencies regularly through programs like SNAP (formerly known as food stamps), cash aid, or utility assistance, but they're not getting everything they're entitled to.

One major reason Californians leave billions of dollars on the table is that the burden of claiming tax credits falls entirely

on individuals, who have to navigate a confusing filing process within a tight time window each year. Filing taxes is particularly challenging for low-income families, immigrants, and anyone for whom English is a second language, creating barriers that prevent those with the tightest budgets from accessing cash they've earned and desperately need.

The Claim Your Cash LA (CYCLA) warm handoff pilot was designed to leverage as trusted messengers the client-facing workers from Los Angeles County departments that provide services to low-income residents, offering referrals to free tax preparation services through the Volunteer Income Tax Assistance (VITA) network. At its core, the pilot aimed to transform passive referrals ("here's a flyer") into active, relationship-based "warm handoffs" that help residents claim critical tax credits.

## Evaluation Goals

This report details the formative evaluation of the CYCLA warm handoff pilot activities during 2025 (for tax year 2024). Through a combination of qualitative and quantitative methods, we pursued the following lines of inquiry:

1. How effectively did the warm handoff pilot roll out across participating county departments?
2. What effect do warm handoffs have on connecting eligible individuals with VITA assistance compared to other outreach methods?
3. Who did this outreach reach, and how much money did it generate for low-income families?
4. What implementation factors (including training, messaging, and coordination) influenced program success and should inform future expansion?

The pilot operated under highly unusual real-world conditions in 2025: wildfires, prolonged federal uncertainty, labor union negotiations, strained budgets, and increasing fear of government programs in immigrant communities. These disruptions likely meaningfully shaped both staff participation and filer behavior, making this tax season a stress-test environment rather than a typical implementation year.



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# Findings

## Finding 1

### County outreach, including warm handoffs, were a meaningful driver of VITA referrals.

**County outreach drove many filers to VITA, via warm handoffs and other outreach methods.** Despite limited worker training participation and the difficulties of operating during wildfire response and other environmental challenges, we saw the following results from county referrals based on our VITA research partners:

- County outreach, across all types, drove a significant share of VITA filers (~13%\*);
- Approximately one in five county referrals were from warm handoffs\*, despite modest worker training engagement;
- Many county-referred filers were new to free tax prep (43%), across all referral types; and
- Under conditions less constrained by emergency response conditions, staff engagement might reasonably be expected to be stronger and generate greater results.

**Digital outreach campaigns to county department clients drove significant traffic to the hotline and website.** Spikes in website traffic aligned closely with the California Department of Social Services digital outreach campaigns to CalFresh and CalWORKs clients.

#### Outreach Approach Recommendations

- Continue warm handoff training paired with consistent digital outreach to maximize program reach and accessibility.

- Require or recommend that participating departments commit to a client-facing email and/or text campaign as a baseline; this is a cost-effective way to communicate with clients from a trusted messenger.
- Maintain realistic expectations about net new client acquisition from county outreach efforts, as a significant proportion of county-referred filers have previously used VITA or other free tax preparation services.

**On-site VITA clinics at county departments provided a familiar location for tax filers and exposure to the VITA program for county workers.** The on-site clinics located at six DPSS and AJCC sites assisted approximately 300 filers as of the end of October, following a slower than expected roll-out. Not all on-site filers were current county clients.

#### On-Site Clinic Recommendations

- Project leadership should consider on-site clinics not just as a mechanism to increase VITA accessibility, but also as a way to raise awareness and build trust in VITA for departmental staff.
- Stakeholders should ensure that operational planning starts early enough to be ready for launch at the beginning of tax season. Connecting VITA staff with departmental operational staff at each site to build relationships and iron out details is key to smooth roll-out. Use a checklist for set-up planning based on this year's learnings.

## Finding 2

### County-referred VITA filers took home millions of dollars in tax credits countywide, with higher average return amounts.

At our research partners:

- County-referred filers received over \$1.26 million in tax credits; and
- Filers referred by the county had higher-than-average credit amounts compared to those referred by other sources (48% higher than non-county referrals across all county referral types, and 72% higher for warm handoff referrals).

*\*excludes filers from The Community College Foundation (TCCF), which is an outlier with regard to county referrals.*

**If trends from our research partners hold at other VITA sites countywide, County outreach efforts would account for ~\$15 million in tax return dollars for low income Los Angelenos, with ~\$3 million from warm handoffs.** Countywide, the VITA network served 66,707 filers. These countywide tax return projections are based on the estimate that 13% of all Los Angeles filers may have been county-referred, and that 20.1% of county referrals were warm handoffs (VITA partner rates, excluding one outlier site). Using this method, we estimate that as many as 8,455 filers may have been driven by county outreach overall, and up to 2,115 via warm handoffs. It is, of course, difficult to be certain of these totals, given that our research partner sites are not guaranteed to be representative of countywide VITA network sites.

## Finding 3

### Warm handoff training was limited in reach, requiring thoughtful supplementing with other worker education methods.

The pilot is essentially doing two types of outreach work: outreach to departments and their client-facing staff and outreach directly to potential filers. The staff, just like the potential filers, have to see the content multiple times and in multiple formats in order to engage.

**Warm handoff training content was very positively reviewed in trainee assessment surveys**, with the vast majority of trainees feeling confident that they could initiate conversations with their clients about the benefits of filing taxes (92%) and that connecting their clients to VITA would help them file for and receive tax credits (96%). Feedback from focus groups highlighted the need for training content that could build trust in VITA providers, reduce worker fear of liability, and provide clarity about the likelihood of negative outcomes (e.g. clients owing taxes rather than receiving a refund).

**The reach of warm handoff training was limited**, with only 67 county workers attending a virtual training across three departments. For reference, DPSS -- just one of the county depts we worked with -- has over 14,000 employees. While they did not participate in CYCLA warm handoff training, they did educate workers through weekly email reminders and physical collateral in DPSS buildings. Who attended training varied dramatically by department and influenced the intervention's potential reach. How much each department engaged in training seems to come down to leadership priorities, how departments were staffed, their operational constraints, and their overall culture.

**Live virtual training sessions are not feasible at scale**, as it wouldn't be possible to meet much higher demand due to the time and staff intensity of the current model.

### Worker Training Recommendations

- **Create a warm handoff echo chamber within county government** by developing a more expansive communications plan in each participating department. In the same way that potential filers need to hear about VITA many different times via different channels, so do county workers. They need additional outreach and education content tailored to them. Several departments expressed interest in shorter, pre-recorded video training options, more guidance on common questions, and multiple learning formats.
- **Project leadership should provide a toolkit for departmental worker education campaigns** that includes worker education options, physical collateral like posters and fliers that increase visibility and ongoing awareness, and communication templates for emails and newsletters with links to resources.
- **Include more training options than a single virtual presentation to increase reach and engagement.** For example, short videos would be a lighter administrative lift to create/ disseminate and could be more digestible for some workers.
- **Plan for worker education & outreach in a way that recognizes contract realities.** For direct service departments where workers are bound by union contracts, this likely means avoiding broad mandates and tailoring the approach to more frequent passive outreach communications and short form education snippets. For community-based contracted services, scopes of work can be amended to include

training and referrals into existing scopes of work.

- **Foster trust in VITA among county workers.** For example:
  - Shared lists of the specific organizations that are offering VITA services
  - Direct introductions between county program and VITA staff through on-site clinic planning, and inclusion of VITA staff in training content
  - Direct scheduling pipelines to VITA providers that have had specialized training related to the target populations being referred by county departments.

### Finding 4 Conceptual buy-in was strong at both the countywide and departmental level, but operational leadership and execution lacked clear ownership and accountability.

The project's origin within the CEO's office was a positive foundation for coordinated county departmental work, and some departments had internal champions who drove the pieces of the project forward. There were some areas for improvement:

- The co-leadership structure of two outside nonprofits occasionally created a leadership vacuum, particularly in training development and recruitment, where ownership and accountability were not always clear.
- No specific referral targets were ever

established for departments, making it difficult to define success.

- Implementation did not always provide specific recommendations for integrating warm handoffs into existing workflows, and in some cases client interactions were typically too brief to be well suited for a warm handoff conversation.
- VITA partners faced significant contracting delays, exacerbated by the county response to the wildfires, that left sites without promised resources throughout the tax season.

### Buy-In & Leadership Recommendations

- Position overall project leadership at the highest county level with sustained, clear ownership throughout the entire roll-out process.
- Identify department-level executive sponsors to liaise with overall project coordination and assign dedicated staff to lead specific operational functions critical to the initiative's success.
- Department leaders should elevate the importance of the initiative by inviting client-facing workers to training and education resources and explicitly encouraging direct distribution of collateral to clients.
- Account for the lengthy Los Angeles County contracting process, which can take up to six months, in future planning. Organizations receiving funds must plan ahead to accommodate this funding lag so that VITA sites are resourced and ready from the start of tax season.

## Finding 5 The trust ecosystem necessary to make warm handoffs successful is more complex and dynamic than the trust between filers and referring county workers.

While CYCLA's core hypothesis (that trusted messengers drive filers to VITA) held up in interviews with filers, our qualitative research revealed a web of trust relationships that includes potential filers, the County of Los Angeles as a whole, individual county departments and programs, frontline county staff, VITA as an overarching program, individual VITA organizations, and VITA staff and volunteers. Each pairing requires its own foundation of trust for the initiative to succeed.

**County staff trust in VITA is a prerequisite for generating warm handoffs.** The stronger that trust, often based on organizational reputations and/or individual staff relationships, the more effective the referrals. The longstanding relationship between DCYF and TCCF is a strong example: social workers' historical connection to and trust in TCCF, including confidence in their capacity to handle complex tax situations for transitional age foster youth, resulted in nearly half of TCCF's referrals coming from DCYF.

**For filers to accept and follow through with warm handoffs, they must trust both the referring county department or worker and the VITA program itself.** Past experience with government more broadly also plays a role. A positive interaction with VITA staff or volunteers is what converts an appointment into a completed return and into an ongoing willingness to return.

**For on-site clinic roll-outs to succeed, county departments and VITA organizations must trust each other at both the organizational and staff levels.**

Planning that fosters personal connections at the operational level early in the process is likely to produce smoother roll-outs and stronger ongoing collaboration.

### Trust Ecosystem Recommendations

- Identify mechanisms for AJCCs, Aging & Disability, and other department workers to build stronger relationships with specific VITA providers and their staff, including but not limited to on-site clinics. Familiarity with specific organizations and individual staff members meaningfully increases the likelihood and quality of warm handoffs.
- Build filer trust at every touchpoint in the referral journey: the quality of the county worker's referral, the accessibility and responsiveness of the VITA provider, and the experience with VITA staff. Treat each of these as a link in a chain: weakness at any point can cause filers to drop off.



## Conclusion

The 2025 CYCLA pilot confirmed that county government can be a meaningful driver of VITA participation, generating an estimated \$15 million in tax returns for low-income Los Angelenos even in one of the most operationally challenging years in recent memory. The core hypothesis held: when county workers make warm referrals to VITA, eligible residents are more likely to file and to take home significantly higher tax credits than those who find their way to VITA through other channels.

The pilot also generated a clear set of lessons for Los Angeles and for other jurisdictions considering similar efforts. Strong results follow from strong structure: high-level project ownership, department-level operational leads, early contracting, and multi-channel worker education are the building blocks of a warm handoff program that can work at scale. Equally important is deliberate investment in trust, between county staff and VITA providers, and between filers and the referral chain that connects them to services. Those relationships do not develop automatically. They require cultivation.

Los Angeles has the foundation. The next iteration of CYCLA has an opportunity to build on what worked, address what didn't, and show what this model can do when conditions are more favorable and the operational infrastructure is in place.

# Introduction

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This report presents findings from an evaluation of outreach strategies intended to increase take-up of refundable federal tax credits among low-income households. Although credits such as the Earned Income Tax Credit (EITC) and the Child Tax Credit (CTC) provide substantial financial support, many eligible households do not claim benefits for which they qualify. Understanding how different outreach approaches affect participation is important for agencies and community partners seeking to reduce poverty and improve economic stability.

## Literature Review

A substantial body of research documents the importance of refundable tax credits in supporting low-income families. The additional income provided by the EITC and similar credits has been linked to improved health outcomes, stronger educational performance in childhood, and better educational attainment, employment prospects, and earnings in adulthood.<sup>3</sup> In 2024, the EITC helped approximately 4.4 million people rise above the poverty line nationwide, including 2.3 million children, based on the Supplemental Poverty Measure. Without the credit, child poverty would have been more than 20 percent

higher. The EITC also reduced the depth of poverty for an additional 16.6 million people, including roughly 6 million children. Combined, the EITC and CTC lifted 8.2 million people out of poverty and reduced poverty severity for another 17.5 million individuals in 2024, underscoring their role as a key source of income support for low-wage workers and their families.<sup>4,5</sup>

Prior research examining tax credit take-up has focused in part on the effectiveness of outreach strategies designed to encourage filing among eligible populations. Across multiple randomized evaluations, light-touch outreach (e.g. emails, text messages, or recorded phone calls) has been shown to produce small but consistent increases in tax filing and benefit receipt among low-income households. While these effects are modest in absolute terms, the low marginal cost of outreach means that such strategies can generate substantial aggregate benefits and high returns on minimal investment.<sup>6,7</sup>

Recent large-scale studies conducted in partnership with the California Department of Social Services find that light-touch outreach reliably increases filing among likely non-filers enrolled in programs such as SNAP and Temporary Assistance for Needy Families (TANF). These studies also document differences by communication channel, with emails generally producing

larger effects than text messages or recorded voice messages. On the other end of the spectrum, intensive strategies such as proactive phone calls have shown some additional impact but also higher costs.<sup>8</sup> Finding the right balance to effectively encourage tax filing without over-investing staff intensive efforts presents an ongoing challenge for many municipalities.

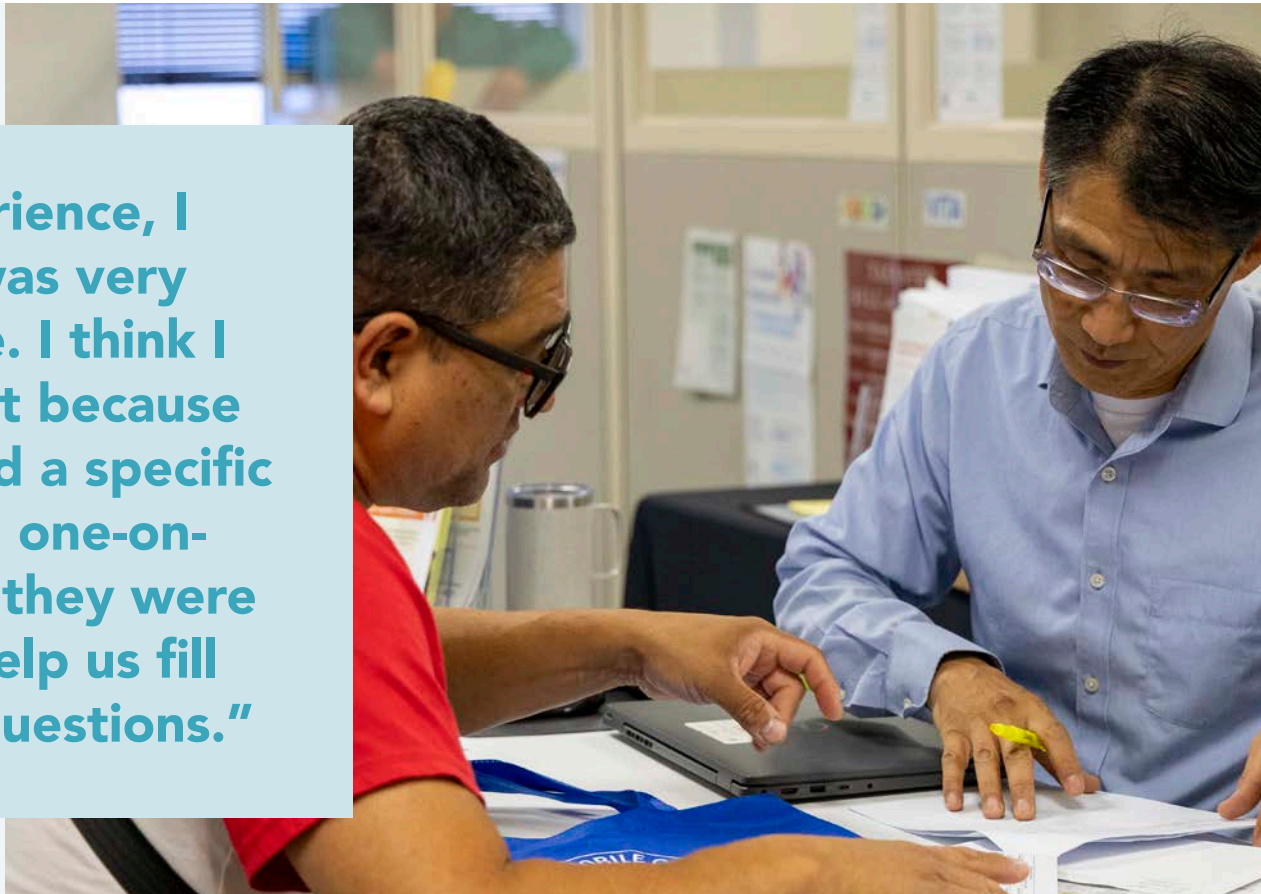
Other research highlights the importance of administrative simplicity in shaping outreach effectiveness. Outreach efforts paired with streamlined filing tools—such as GetCTC, GetYourRefund, and the IRS Direct File pilot—have achieved higher levels of participation than outreach efforts that lacked a clear, free, and easy-to-use filing pathway. Earlier efforts that focused on outreach alone, without corresponding reductions in filing complexity, generally showed limited impact.<sup>9, 10</sup>

Finally, qualitative and implementation-focused research emphasizes the role of trusted messengers and warm handoffs, particularly for households facing language barriers, distrust of government, or more complex tax situations. Community-based organizations, benefit programs, and service providers can play an important role in connecting these populations to tax filing support. However, existing evidence suggests that such higher-touch approaches are most effective when used in targeted ways and in combination with scalable, low-cost outreach strategies.<sup>11</sup>

This evaluation builds on that evidence by examining the implementation of warm handoff outreach efforts at county department programs that serve low-income clients, all in the context of broader, light-touch outreach campaigns.

“

**My experience, I think it was very awesome. I think I enjoyed it because we all had a specific person, a one-on-one, and they were able to help us fill out the questions.”**



# Claim Your Cash Los Angeles History

Los Angeles County entered this work with a strong but fragmented tax-outreach landscape, including long-standing VITA infrastructure anchored by Free Tax Prep LA (FTPLA), a collaboration of County and City agencies and community partners. Various county departments, including the Department of Consumer and Business Affairs (DCBA)'s Center for Financial Empowerment (CFE) and the Department of Immigrant Affairs, had supported VITA and related efforts over time. At the same time, County leaders recognized that residents were still leaving an estimated \$600 million in tax credits unclaimed each year, prompting the CEO's Office to highlight coordinated, countywide tax outreach as a priority under their Poverty Alleviation Initiative (PAI).<sup>12</sup> An influx of \$2 million over two years from ARPA allowed for the enhancement of county-VITA partnerships.

In 2023, the PAI partnered with Economic Security California (ESCA) to secure philanthropic funding and build capacity for coordinated outreach, and to begin to explore launching a warm handoff pilot that could build upon and enhance the FTPLA ecosystem. Between 2023 and 2024, the effort evolved from a light-touch model where departments received basic guidance and loosely coordinated outreach to a more structured, countywide pilot that trained frontline staff, created clear referral pathways, and expanded VITA capacity through coordinated involvement from multiple County departments. By 2025, the work further matured with specialized training and co-located VITA pop-up clinics at County sites.

## Pre-2023

### Existing Infrastructure

- Free Tax Prep LA (FTPLA) led by DCBA
- VITA services embedded in FamilySource Centers
- Partnerships with City of LA, United Way, KYCC
- Prior county engagement via CFE and Department of Immigrant Affairs

## 2023

### CYCLA Pilot Exploration & Coordination

- PAI + ESCA secure philanthropic funding
- Initial "light touch" warm handoff approach
- County departments receive basic tax outreach guidance
- Biweekly coordination meetings across DPSS, DEO, A&D, WIC, DCBA

## 2024

### Structured Warm Handoff Model Launch

- Formal frontline staff training
- Warm handoff conversations integrated into service delivery
- Dedicated phone line and website launched
- Printed materials (postcards, posters) deployed
- Focus on reducing access barriers and increasing VITA filings

## 2025

### Expansion & Refinement

- Specialized training for VITA partners on foster youth tax credits
- Four co-located pop-up VITA clinics at county facilities

# Current CYCLA Pilot Design

The 2025 CYCLA pilot roll-out included the following essential elements.

## Buy-In, Leadership, and Coordination

Project leads needed to commit to coordinating tax outreach efforts across all partners:

- Build relationships
- Formalize agreements
- Facilitate alignment meetings
- Plan for worker training
- Plan for on-site clinics



### County Worker Warm Handoff Training

The foundation of the CYCLA pilot rests on training county workers to identify eligible clients and facilitate direct connections to free tax preparation services. Training sessions were designed to equip staff with scripted messaging designed to resonate with clients, information about VITA network capacity and availability, and details about access portals including the CYCLA hotline and website for scheduling appointments. Workers received outreach collateral materials to provide to clients. Implementing this component required dedicated staff time from county partner agencies, coordination and training support from ESCA, and ongoing partnership with VITA service providers who helped inform the training content.



### Hotline & Website for Information & Scheduling

Seamless connection between county services and VITA required accessible infrastructure that works for both workers making referrals and potential filers. The CYCLA initiative established a dedicated hotline with trained staff to field inquiries, schedule appointments, and answer questions about eligibility and services. A companion website (<https://www.claimyourcashla.com/>) provided another entry point for clients to learn about free tax preparation, find VITA locations, and schedule appointments online.



### VITA Service Delivery

Increased outreach and referrals only translate to filed tax returns if the VITA network has sufficient capacity to serve additional clients. CYCLA invested in expanded community-based VITA service capacity and also established new co-located services at county offices (job centers and social services offices) to make it easier for clients to receive tax assistance in a familiar setting. In some areas where clinics were not possible, VITA partners did pop-up clinics as well.

# Evaluation Design

## Key Research Questions

This evaluation focused primarily on understanding the roll-out and impact of the warm handoff portion of the pilot. The evaluation design included both formative and summative elements. Given the challenge of motivating county bureaucracies to engage in activities outside of their core service mandates, we wanted to understand the effectiveness of the intervention roll-out itself as a means to put any results related to outputs and impact into perspective. We focused on the following research questions:

### What effect does the “warm handoff” intervention have on directing low-income individuals to use VITA tax preparation assistance?

- Conversion: Overall reach and by target population / department
- VITA Site Impact: Aggregate referral volume by VITA site, county department, and on-site clinics
- Filer Impact: Ease of access, impact of “trusted” referral source

### Who does this outreach reach, and how much money did it generate?

- Filer Impact: Target population reach, tax credits (\$s and type)

### How effectively did the warm handoff pilot roll out across the county?

- Training: efficacy, reach, and trainee experience.

### What implementation factors influenced success and should inform future expansions?

- Leadership structure
- Training design
- Messaging
- Coordination

## Methods

We explored the research questions through a combination of qualitative and quantitative methods. For a detailed description of our methodology, see Appendix A.

We conducted focus groups with county workers who received warm handoff training and with VITA research partner staff, as well as individual interviews with pilot project co-leads. We also conducted 14 in-depth interviews with VITA tax filers who had been referred by county departments, recruited across four research partner organizations. (See Appendix B, C, and D for detailed filer interview findings).

Quantitative data came from multiple sources. Training participants completed intake forms and were sent follow-up surveys midway through tax season. The CYCLA hotline tracked caller information including referral sources and filing history. Department-specific QR codes and URLs enabled tracking of website visits. We partnered with five VITA partner organizations: Central City Neighborhood Partners (CCNP), Eastmont Community Center (ECC), Haven Neighborhood Services, Mexican American Opportunity Foundation (MAOF), and The Community College Foundation (TCCF). Those partners integrated questions into their tax preparation software to capture referral sources, prior filing behavior, and return completion locations. VITA sites provided monthly de-identified datasets including tax credit types and amounts and total refund data.

## Context & Limitations

### A Very Difficult and Unusual Year

The 2025 tax year in Los Angeles was marked by a convergence of disruptions that materially affected both county operations and resident engagement with public programs. These conditions likely influenced evaluation outcomes in ways that are difficult to isolate.

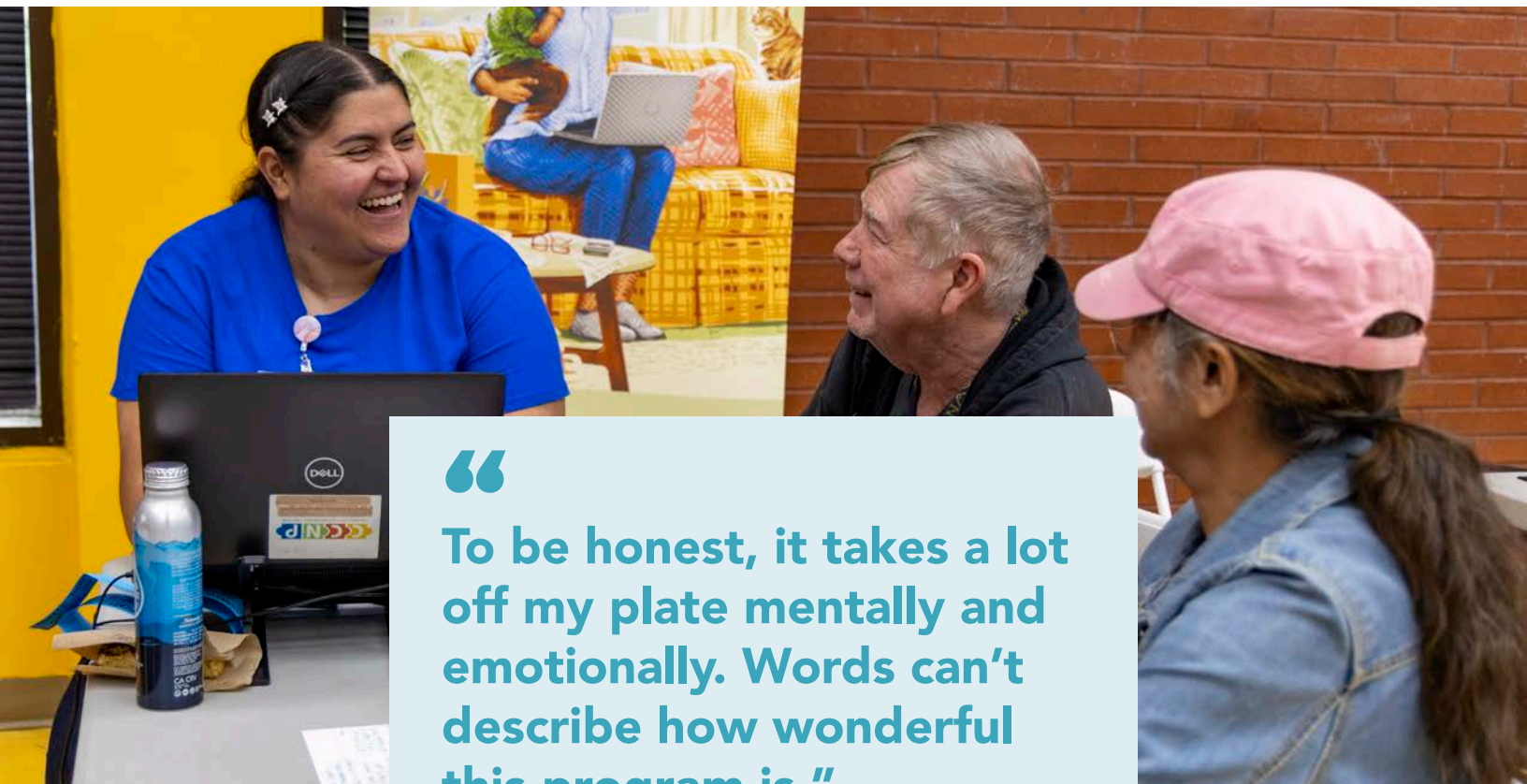
Early in the year, wildfires displaced families, disrupted services, and prompted an extended tax deadline. Ongoing federal policy volatility (including immigration enforcement actions) created widespread uncertainty and deterred some residents from interacting with government services. At the same time, significant state and federal budget reductions constrained county capacity. For example, the conclusion of ARPA funding reduced DCBA's tax outreach budget from \$2 million over two years to \$600,000 in 2025, resulting in fewer funded sites. Countywide fiscal pressures led to 5.5% departmental budget cuts and the unexpected downsizing of DCBA's Center for Financial Empowerment. Labor disruptions, including county worker strikes and layoffs, further reduced staffing capacity at the same time staff were expected to take on new responsibilities related to the warm handoff model.

Individually, any of these factors would have posed challenges. Collectively, they created a highly constrained operating environment. As a result, the warm handoff pilot was effectively tested under worst-case conditions. While this limits conclusions about typical performance, it does offer insight into the model's resilience under significant stress.

## Analytical Limitations

Several factors limit the strength and generalizability of findings from this evaluation. These overlapping efforts increased public awareness but made it difficult to isolate the specific contribution of the warm handoff approach to observed outcomes.

- 1. Data collection imperfections.** Data collection relied in part on VITA volunteers, leading to variability in completeness and consistency across sites. Despite efforts to standardize procedures, some data elements, particularly demographic variables, were inconsistently collected. One partner did not collect research data across all locations. Filers and volunteers do not always know whether the referral source was a county department, leading to undercounts.
- 2. Sample size.** The evaluation sample also represents a small share of countywide tax preparation activity: five VITA organizations out of approximately ninety. It was not possible to have full confidence that participating sites were representative of the broader VITA filer population, limiting the ability to generalize findings.
- 3. Concurrent tax outreach efforts.** Finally, the warm handoff intervention occurred alongside multiple concurrent outreach efforts promoting free tax preparation, including the Free Tax Prep LA door-to-door campaign, IRS outreach, and other county and partner marketing efforts across digital, text, email, and traditional media channels.



“

To be honest, it takes a lot off my plate mentally and emotionally. Words can't describe how wonderful this program is.”

# Key Findings - Conversion & Filer Outcomes

## County Outreach Conversion Results

It is important to recall the realities of the 2025 tax season as we review quantitative results. Events such as wildfires and ICE activity in Los Angeles very likely negatively impacted both county staff capacity to provide referrals and tax filer engagement with community services, but how much is impossible to know with any certainty.

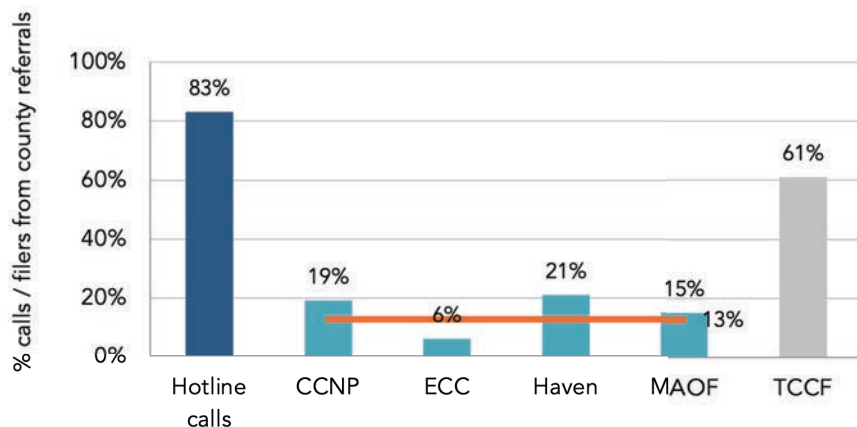
### Volume of Filers

**County outreach efforts did drive participation in VITA services, but not always from warm handoffs.**

Approximately 15% of all filers at VITA research sites said they heard about VITA from a county department. TCCF's rate of county referrals was much higher than other sites (61%). Removing TCCF as an outlier, 13% of all referrals were from county sources. Most hotline callers were county department referrals (83%).

The percentage of county referrals that came from a case

13% of referrals to VITA research partners were from county referrals, excluding TCCF.

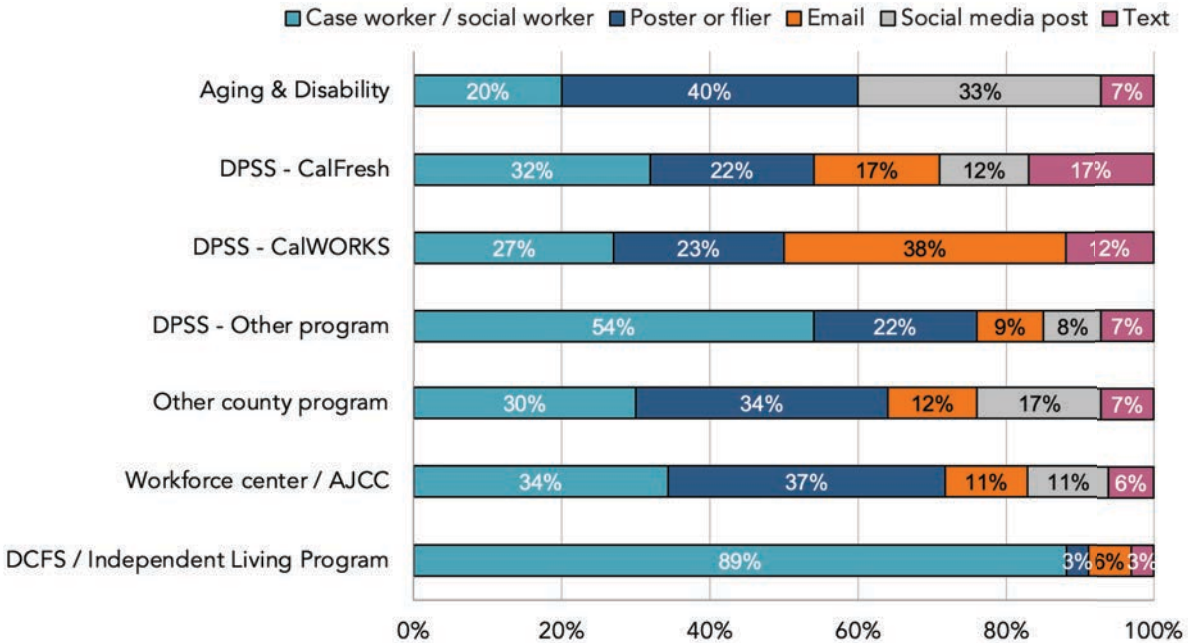


worker or social worker varied by VITA site, from 15% at CCNP to 80% at TCCF. Excluding TCCF as an outlier, approximately one in five county referrals were from warm handoffs.

**Some county departments had a much higher percentage of referrals from warm handoffs.** DCFS has a history of referring clients to VITA organizations that specialize in tax preparation for former foster youth; nearly all filers who were referred by that department heard about it from a worker. Aging and Disability had the lowest rates of

warm handoffs (20%). This lower rate aligns with feedback we heard from a focus group with staff from that department. They shared that they simply do not have time in their regular workflow to regularly have referral conversations with individual clients about tax preparation services, but they were able to distribute other collateral. VITA sites didn't have an option to track DPH referrals (WIC and other programs), but the hotline did. Among the 41 hotline callers from DPH, 29% were from a case worker and 47% were from a text.

**For most county departments 20% - 30% of referrals to VITA sites were from a worker. Posters, fliers, and digital campaigns also drove many county referrals.**

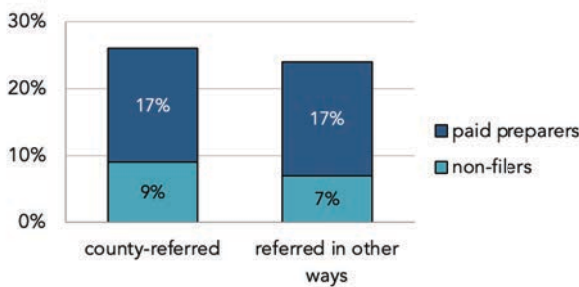


## County Outreach Connected with Target Populations

The CYCLA pilot sought to increase access to VITA filers for the following two target populations:

1. People who did not file taxes in the prior year despite being eligible (“previous non-filers”), and
2. People who previously used paid preparers.

County-referred filers are slightly more likely to be previous non-filers



### About a quarter of all county-referred filers were from our two primary target populations.

Across all research VITA partners, county referrals were more likely to be previous non-filers as compared to VITA filers referred in other ways (11% vs. 8%). However, they were less likely to be people who previously used a paid preparer (14% vs. 17%). After excluding data from TCCF, the difference disappears for previous users of paid preparers (17% vs. 17%), and the overall rates of previous non-filers decreases for both groups but remains slightly higher for county-referred filers (9% vs. 7%). It appears that county referrals may be more successful at increasing access for previous non-filers than it is for diverting people from paid preparer services.

## Digital Outreach Conversion

**CDSS digital outreach campaigns drove significant traffic to the hotline and website.** Website traffic increased almost

30% from 2024, with nearly 20,000 hits. March had the highest volume of sessions, with a peak of 1,874 in one day. Those spikes also aligned with the CDSS digital outreach campaign: from March 5th to March 18th, CDSS sent 740K emails to clients in Los Angeles County and 267K texts. CDSS’ fall digital campaign also resulted in a smaller but notable spike in traffic after several months of limited web traffic to the CYCLA site. In 2024, several AJCCs sent emails to clients that drove engagement, but it doesn’t appear that they did so in 2025. Several of the filers we interviewed mentioned having received emails, and told us that they trusted information that came from that source.

Lack of engagement with department-specific QR codes limited additional attribution tracking. Potential filers rarely scanned the QR codes, and the specialized URLs didn’t seem to be used by department digital outreach, or at least weren’t tracked via attribution systems in a useful way.



**The hotline was a very small part of the CYCLA scheduling story.** It received fewer than 600 callers, down 73% compared to 2024 numbers, and it’s not clear why. Nearly all of those callers (80%) were referred by the county, most heard about it in emails from DPSS programs (CDSS emails).

## Outreach Approach Recommendations

- Continue warm handoff training paired with consistent digital outreach to maximize program reach and accessibility.
- Require or recommend that participating departments commit to a client-facing email and/or text campaign as a baseline; this is a cost-

effective way to communicate with clients from a trusted messenger.

- Maintain realistic expectations about net new client acquisition from county outreach efforts, as a significant proportion of county-referred filers have previously used VITA or other free tax preparation services.

## On-Site Clinics

On-site clinics located at six DPSS and AJCC sites assisted approximately 300 filers total as of the end of October. Those filers were often not referred by the county department. Roll-out of these was slower than VITA partners preferred, and a bit bumpy. Once they got going, they were booked up. Filer interviewee accounts suggest that the availability of on-site clinics may have contributed to filer comfort scheduling VITA appointments due to familiarity of location for current and/or previous clients of county programs.

VITA staff who hosted on-site clinics shared

that being on-site at county department offices served an additional purpose of raising awareness of and trust in VITA services among department staff. Some staff even asked VITA clinics for support with their own taxes.

## On-Site Clinic Recommendations

- Project leadership should consider on-site clinics not just as a mechanism to increase VITA accessibility, but also as a way to raise awareness and build trust in VITA for departmental staff.
- Stakeholders should ensure that operational planning starts early enough to be ready for launch at the beginning of tax season. Connecting VITA staff with departmental operational staff at each site to build relationships and iron out details is key to smooth roll-out. Use a checklist for set-up planning based on this year's learnings.

## Filer Outcomes

Values	County-Referred Filers
# of Returns	648
2024 Federal & State (\$)	\$1,128,332
2024 Federal EITC (\$)	\$370,690
Federal CTC (\$)	\$243,814
2024 CalEITC (\$)	\$83,861
2024 FYTC (\$)	\$132,480
2024 YCTC (\$)	\$51,812
2023 Filer	112
2023 Federal & State (\$)	\$133,050

## Tax Credits

County-referred filers<sup>1</sup> referred to VITA research partners received \$1,261,382 in tax credits, including both 2024 and 2023 returns. This was 21% of all state and federal tax credits received at these sites.

<sup>1</sup> Any method, not just warm handoffs.

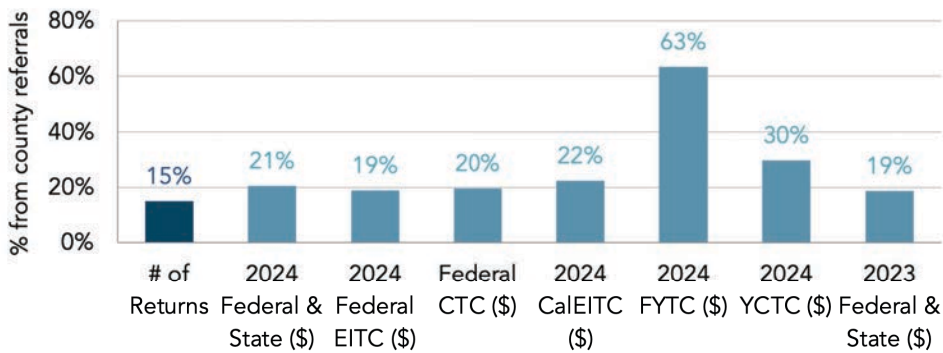
## Tax Credits Received by County-Referred vs. Other Filers

The percentage of 2024 tax credits received by county-referred filers was higher overall than their share of total tax returns for most tax credit types.

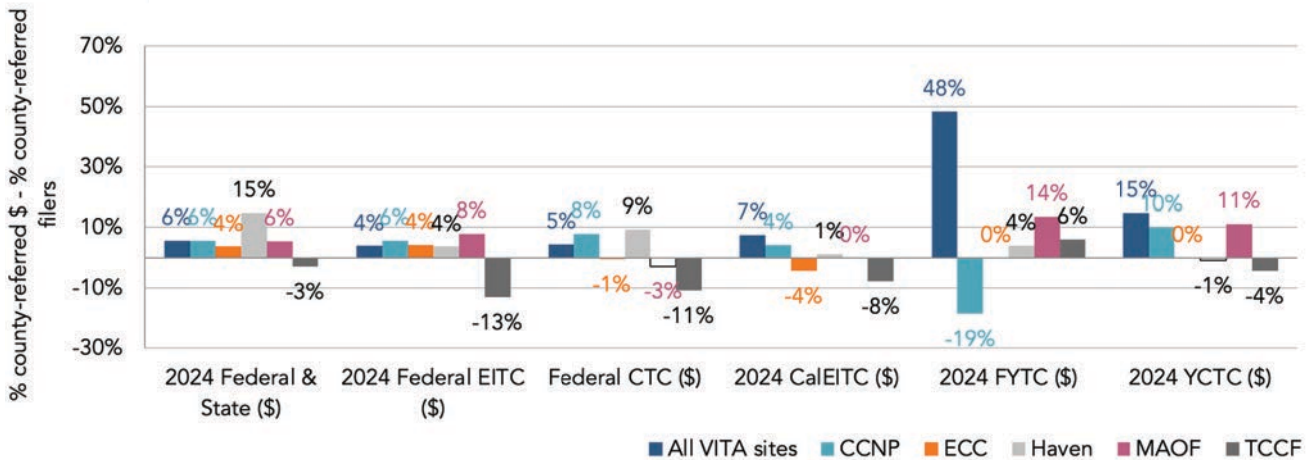
This trend of higher return rates for county filers was consistent for all partner VITA sites except TCCF, where county-referred filers received a slightly lower share of total tax refunds than their share of filers. TCCF's

target population - transitional age foster youth - is simply less likely to have earned income and children, making them less likely to receive most of the major low-income tax credits. The chart below compares the percentage of county-referred tax credits to the percentage of county-referred filers at all VITA research sites and for each individual site.

The percentage of tax credits received by county-referred filers exceeded their share of filers (15%) at those sites at our research partner sites (all sites).



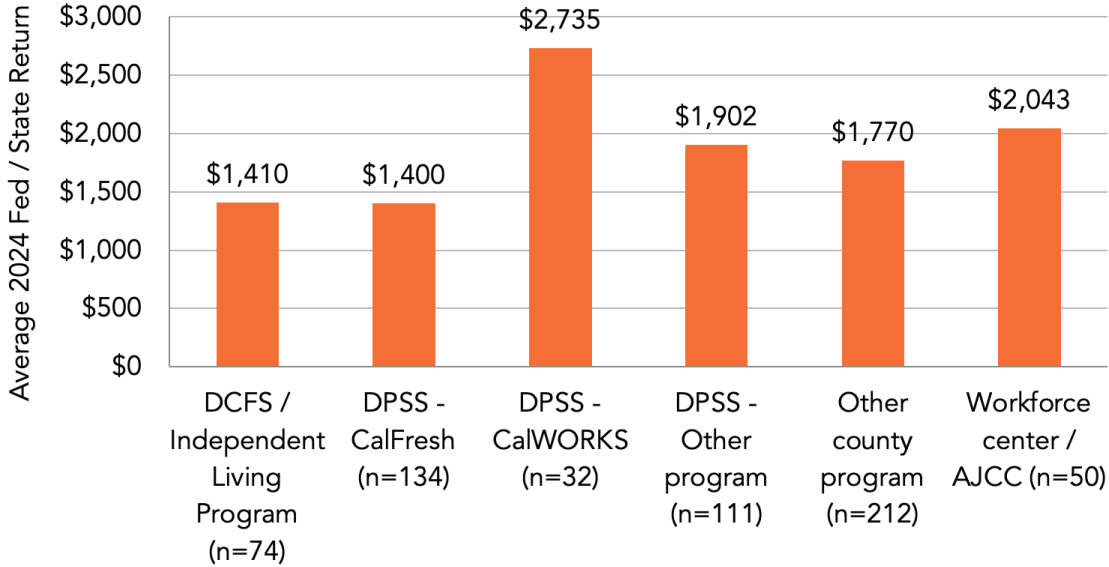
VITA partners' primary target populations influenced the percentage of filers who received each type of tax credit at their sites.



## Tax Credits - By Department

Average returns also varied by referring department, with CalWORKs and AJCC referrals having the highest average 2024 federal and state returns. Again, this reflects the populations those departments and programs serve: families with children and people with earned income.

### Average 2024 Fed & State Return by County Department



## Tax Credits - Countywide Projections

It is important to note that Projections are difficult - our research partners represent only a small share of the total VITA providers countywide, and it is impossible to know if they are representative of the total VITA filer population.

### Tax Return Projections

Filer Type	Avg. 2024 Federal & State Tax Return	Notes
Non-county	\$1,177	
County	\$1,741	48% higher than non-county filers
County warm handoffs	\$2,025	72% higher than non-county filers

*Averages based on all filers from VITA research partners excluding TCCF.*

If trends from the non-TCCF research partner sites hold countywide, 13% of all Los Angeles filers may have been county-referred, potentially taking approximately **\$15 million** in 2024 tax returns. Applying the assumption that 20.1% of county referrals were warm handoffs, warm handoff returns would total approximately **\$3 million** from warm handoff referrals.

Previous users of paid preparers are projected to have saved more than \$234,000 countywide, assuming an average cost of \$160 per return.<sup>13</sup>

# Key Findings - Implementation

## Worker Outreach and Training

The CYCLA model centers on the idea that county department staff can be powerful messengers for access to low-income tax credits by referring clients to free tax preparation services. To make this successful, departments are essentially committing to doing two types of outreach work:

1. Outreach to client-facing staff and
2. Outreach to potential filers

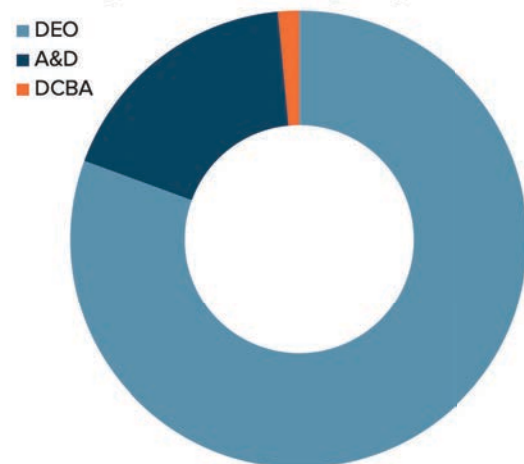
The staff, just like the potential filers, must see the content multiple times and in multiple formats in order to engage.

### Warm Handoff Training Reach

**The reach of warm handoff training this year was limited**, with only 67 county workers attending a virtual training across three departments (A&D: 12, DCBA: 1, DEO: 54). CYCLA project leadership struggled to secure engagement from some county departments to schedule training sessions, exacerbated by the disruption of the fires.

**Who attended training varied dramatically by department and influenced the intervention's potential reach.** Some trainees were Directors and other non-filer-facing staff with no direct client interaction, rather than front-line workers who could actually make referrals. Follow-up conversations with DPSS and A&D department leadership highlighted the fact that some front-line staff likely

Training Attendance by Department



attended the prior year's training and did not have to attend again, but we do not know how many because attendance was not tracked last year. A&D training attendance, despite being a relatively small number (12), represented a fairly large share of the department's line staff.

**How much each department engaged in training seems to come down to leadership priorities, how departments were staffed, their operational constraints, and their overall culture.** According to our focus groups and interviews, these factors may have shaped outcomes as much as, or more than, the intervention design itself. Also highlighted as a significant factor in training participation is the role of union contract agreements, which dictate the allowable scope of staff activities and thus prevents county leaders from mandating participation.

## Training Content

**Training feedback was very positive in trainee assessment surveys.** Among those trained, 92% felt either "Somewhat Confident" or "Very Confident" that they could initiate conversations with their clients about the benefits of filing taxes. 96% felt either "Somewhat Confident" or "Very Confident" that connecting their clients to VITA would help them file for and receive tax credits.

Focus group discussions revealed more nuance, however. While they all reported making efforts to incorporate VITA outreach into their work, several fears bubbled up. These fears seemed to be a reflection of how seriously these workers take their role as trusted messengers, and how important it is to them not to jeopardize those relationships:

- 1. Fear of unknown service providers.** Some staff shared that they would feel more comfortable referring to VITA if there was on-site tax VITA prep support, which would provide an opportunity to get to know the VITA preparers directly. Staff described feeling some discomfort sending clients to scheduling platforms

that direct clients to VITA provider organizations that they didn't directly know and trust.

- 2. Fear of liability.** Some workers expressed generalized liability concerns related to warm handoff outreach work. For example, the fear that they might be held accountable for sharing imperfect information about tax credits or about the VITA process itself.
- 3. Fear of unintended negative outcomes for clients.** Workers understand that some clients will likely end up owing taxes rather than receiving a refund.

## Training Approach

**It is clear from training engagement rates that the CYCLA warm handoff training, as originally designed, is too narrow to achieve worker education at scale.** Live virtual training sessions are not feasible at scale. Worker interest is low, union contracts make mandated training difficult or impossible, and wouldn't be possible to meet the demand even without those constraints due to the time and staff intensity of the current model. While we did not investigate the option explicitly, our intuition is that even a train-the-trainer model would encounter similar challenges.

**There are multiple ways to educate county workers on the value of VITA, and effective worker education should be part of a more expansive internal communications plan.**

In the same way that potential filers need to hear about VITA many different times via different channels, so do county workers. Some workers are more responsive to certain channels (e.g. some will go to a training but ignore an email, and others much prefer to watch a short video). In practice, workers will see the collateral that is targeted to potential filers, but they need additional outreach and education content tailored to them. One department, DPSS, did not participate in CYCLA warm handoff training, but educated workers through weekly email reminders and physical collateral in DPSS buildings.

## Worker Outreach & Training Recommendations

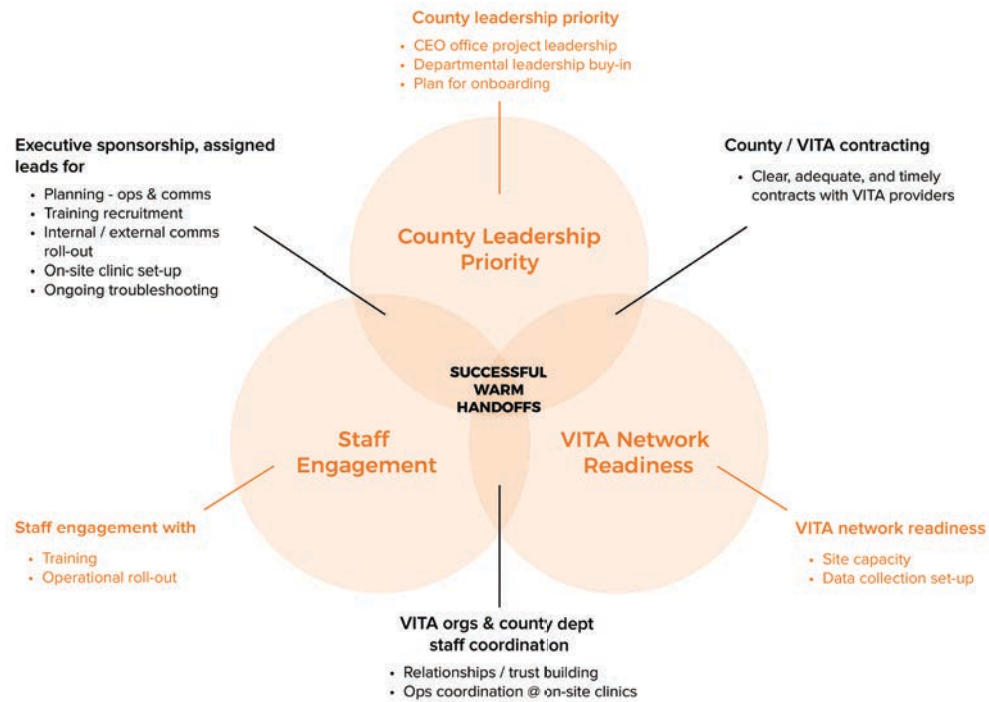
- ✓ Include more training options than a single virtual presentation to increase reach and engagement. For example, short videos would be a lighter administrative lift to create/ disseminate and could be more digestible for some workers.
- ✓ Create a warm handoff echo chamber within county government by developing a more expansive communications plan in each participating department.
- ✓ Project leadership should provide a toolkit for departmental worker education campaigns that includes worker education options, physical collateral like posters and fliers that increase visibility and ongoing awareness, and communication templates for emails and newsletters with links to resources.
- ✓ Plan for worker education & outreach in a way that recognizes union contract realities. For direct service departments, this likely means avoiding broad mandates and tailoring the worker engagement approach to more frequent passive outreach communications and short form education snippets that are easy to digest without feeling like “training” that can be perceived as out of scope.
- ✓ Consider options for providing training to staff at county services that are contracted out to community-based service providers, where it may be easier to add warm handoffs into their scope of work. For those service providers, it may even be feasible to include targets for the number of referrals into their scopes of work.
- ✓ Foster trust in VITA among county workers through:
  - Shared lists of the specific organizations that are offering VITA services
  - Direct introductions between county program and VITA staff
  - Inclusion of VITA staff in training content, either live or in video format
  - Placement of VITA staff at on-site clinics to build familiarity
  - Direct scheduling pipelines to VITA providers that have had specialized training related to the target populations being referred by county departments.<sup>2</sup>

## Buy-In and Leadership

The CYCLA warm handoff intervention worked best when key elements were aligned: county leadership prioritized the work, staff engaged meaningfully, and the VITA network was ready to receive referrals. All these described in the following

section are based on our research team’s observations throughout the project rollout, reinforced by reflections shared in focus groups and stakeholder interviews conducted with department staff, VITA research partners, and project leads.

<sup>2</sup> For example, transitional-age foster youth often have more complex tax circumstances, and they can be at high risk for identity theft. County workers in Los Angeles often preferred to refer their foster youth clients to VITA providers who either specialized in that group or who had received additional training on their unique circumstances.



## County Leadership Priority

Our interviews and observations highlighted the importance of a strong, committed leadership structure at both the executive and department levels.

**Conceptual buy-in was strong at both the countywide and departmental level, but operational leadership and execution lacked clear ownership and accountability.** The project’s origin within the CEO’s office was a positive start for the project, and placing CYCLA as part of the Poverty Alleviation Initiative created an effective framework for coordinated county departmental work. However, the co-leadership structure of two outside nonprofits (ESCA and KYCC) occasionally created a leadership vacuum. We especially observed this in the training development and recruitment efforts, where ownership and roles were not always perfectly clear. County departments may also have felt less obligation to follow the lead of organizations external to the county structure, though it is difficult to be sure given the many other pressures placed on departments in this unusual year.

We saw strong success with departmental leadership understanding and embracing the

overall concept. Staff with whom we spoke did not question whether county department tax credit outreach was worthwhile. The November 2024 retreat proved helpful for level-setting among all partners, and regular coordinated tax calls kept everyone on track with the plan. However, despite repeated efforts to emphasize the warm handoff training component, county departments often focused more heavily on collateral distribution and marketing efforts rather than referral activities, and no specific referral targets were ever established.

DPSS’s success in providing referrals offers a useful model for an operational approach: they appointed a dedicated staff lead, used multiple internal communication channels (staff meetings, weekly emails, breakroom materials) to keep the initiative visible to their staff, and found their own effective path to warm handoffs that worked within their department’s workflow. Their role in hosting on-site clinics also doubled as an additional reminder to staff of the VITA program.

## Staff Engagement

Frontline staff are the key to making warm handoffs happen in practice. A thoughtful operational roll-out should integrate warm handoffs into existing workflows rather than

adding them as an afterthought, making it easy and natural for staff to connect clients with tax preparation services. A low-barrier, accessible training content approach helps workers build their confidence and competence in identifying eligible clients and making effective referrals, in addition to having flyers on hand. The organization that manages VITA training cited the efficacy of basic, non-technical curriculum in engaging and empowering staff to attempt warm handoffs.

### Buy-In & Leadership Recommendations

- ✓ For overall project leadership to be successful, it should ideally be positioned at the highest county level with sustained and clear leadership maintained throughout the entire roll-out process.
- ✓ Identify department-level executive sponsors to liaise with the overall project coordination and to assign dedicated staff to lead specific departmental operational functions critical to the initiative's success.
- ✓ Department leaders should elevate the importance of the initiative by inviting as many client-facing workers as possible to training/education resources and explicitly encourage workers to directly distribute collateral to clients.

## VITA Partner Readiness

### VITA Site Capacity

VITA Partners rely on timely resources to participate in this project, but this year saw significant contracting delays. In focus groups and stakeholder interviews, we learned that slow contracting is not unusual in Los Angeles County, but contracting was delayed even more in 2025 in part due to wildfire response. This left VITA sites without promised resources throughout the tax season. Nonetheless, VITA site leaders shared that they did have enough staff and appointments to handle the referrals they received, and county workers felt confident sending people their way. None of the filers we interviewed experienced any long wait times to receive services.

### VITA Partner Readiness Recommendation

- ✓ County contracting requires a lengthy administrative approval process which must be accounted for in future planning. In Los Angeles County, the contracting process often takes up to six months, requiring organizations receiving funds to plan ahead to accommodate this funding lag.

“

**It wasn't just like this unknown. It was verified. And that was reassuring.”**



# The Trust Ecosystem

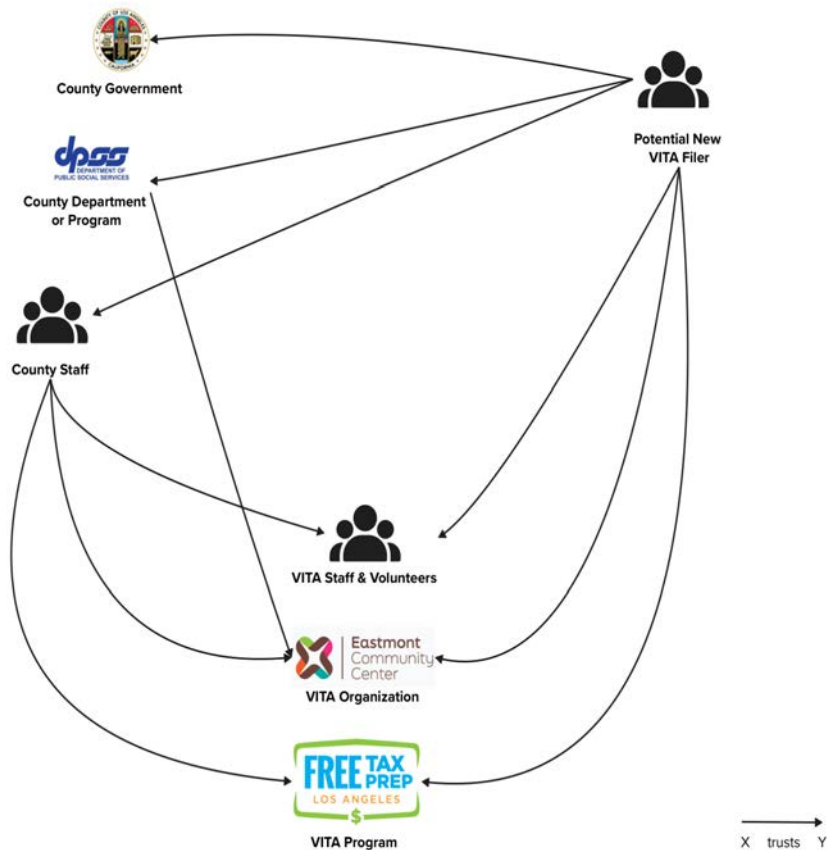
One of the core hypotheses of the CYCLA initiative is that trusted messengers are critically important to drive filers to VITA. In our interviews, filers generally indicated that the relationship they had with the county department had a positive impact on their decision to go to VITA for tax preparation, typically because it made them feel confident in its legitimacy. This may reflect a selection bias, as we did not have a mechanism for interviewing people who might have been encouraged to use VITA by a county department and opted not to.

Interestingly, all layers of our qualitative research revealed a **much more complex and dynamic ecosystem of trust relationships**, beyond our initial research

questions, that impact the success of this type of county outreach initiative. While there are three rough sectors (county, filers, and VITA), the individual entities that might need to trust each other are larger in number: Potential filers (they are the trusters, no one really needs to trust them); the County of Los Angeles; County Departments or Programs; County staff (e.g. social workers); VITA as an overarching program; VITA organizations; and VITA staff & volunteers.

For each vector, there are reasons that one might trust the other.<sup>2</sup> Certain sets of vectors are necessary to make various aspects of the project successful.

## Trust Pathways: Who Needs to Trust Whom to Make VITA Outreach Work?



<sup>2</sup> Observations of the kinds of things that forge trust are based on anecdotal reflections in interviews or focus groups, and/or common sense.

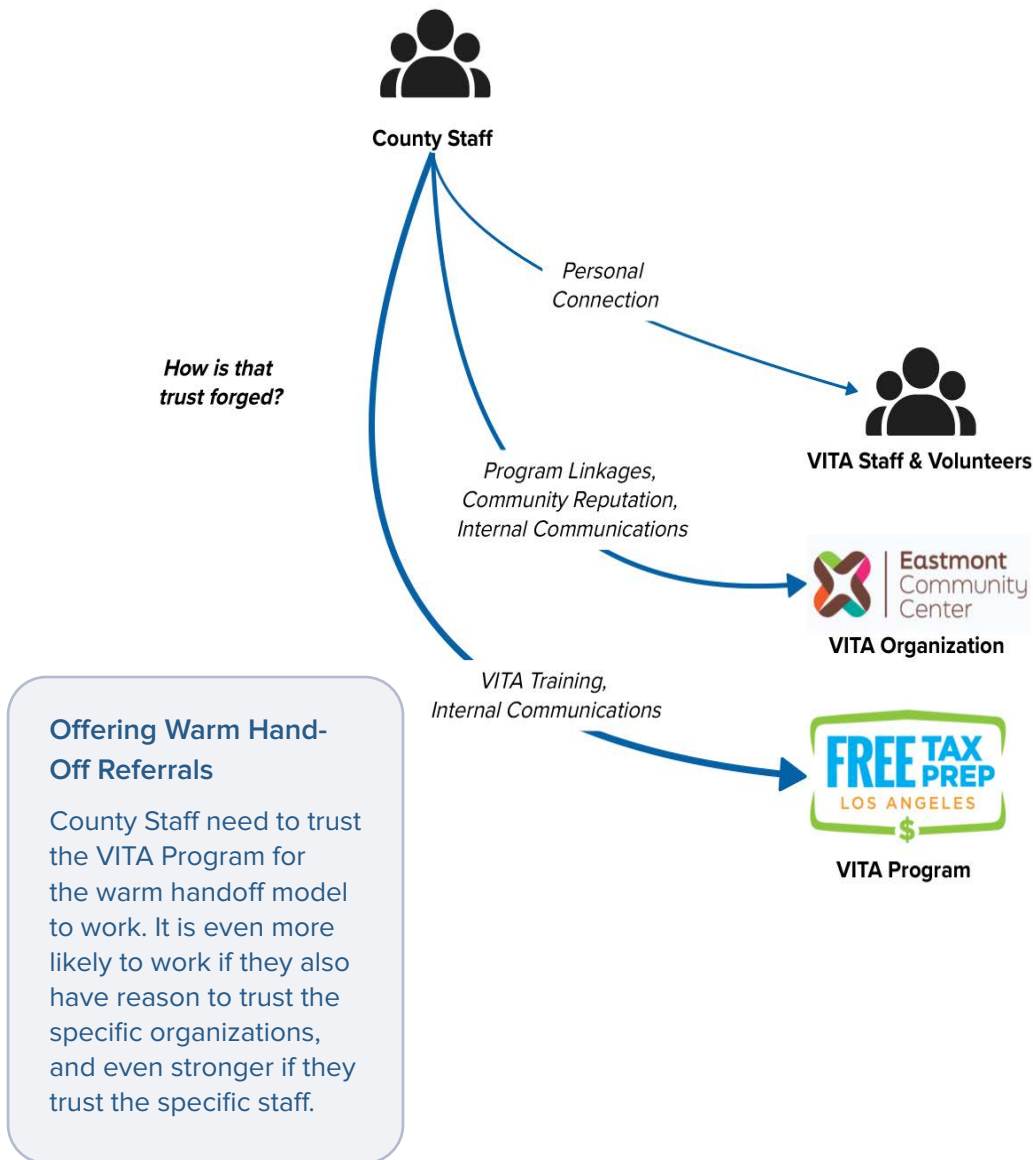
## Trust Needed to Generate Warm Handoffs

County staff need to trust the VITA program in order to engage with offering warm handoffs. It is even more likely to work if they also have reason to trust the specific organizations, and even stronger if they trust the specific staff.

One strong example is the longstanding relationship between the Department of

Children Youth and Families (DCYF) and TCCF. As of August, nearly half of TCCF's referrals came from DCYF. Social workers have historical connections to TCCF and trust that they have the skills to handle complex tax issues that often emerge for transitional age foster youth. TCCF provides all virtual filing support, so geography is not a barrier for their clients.

### Trust Relationships Needed to Generate Warm Hand-offs

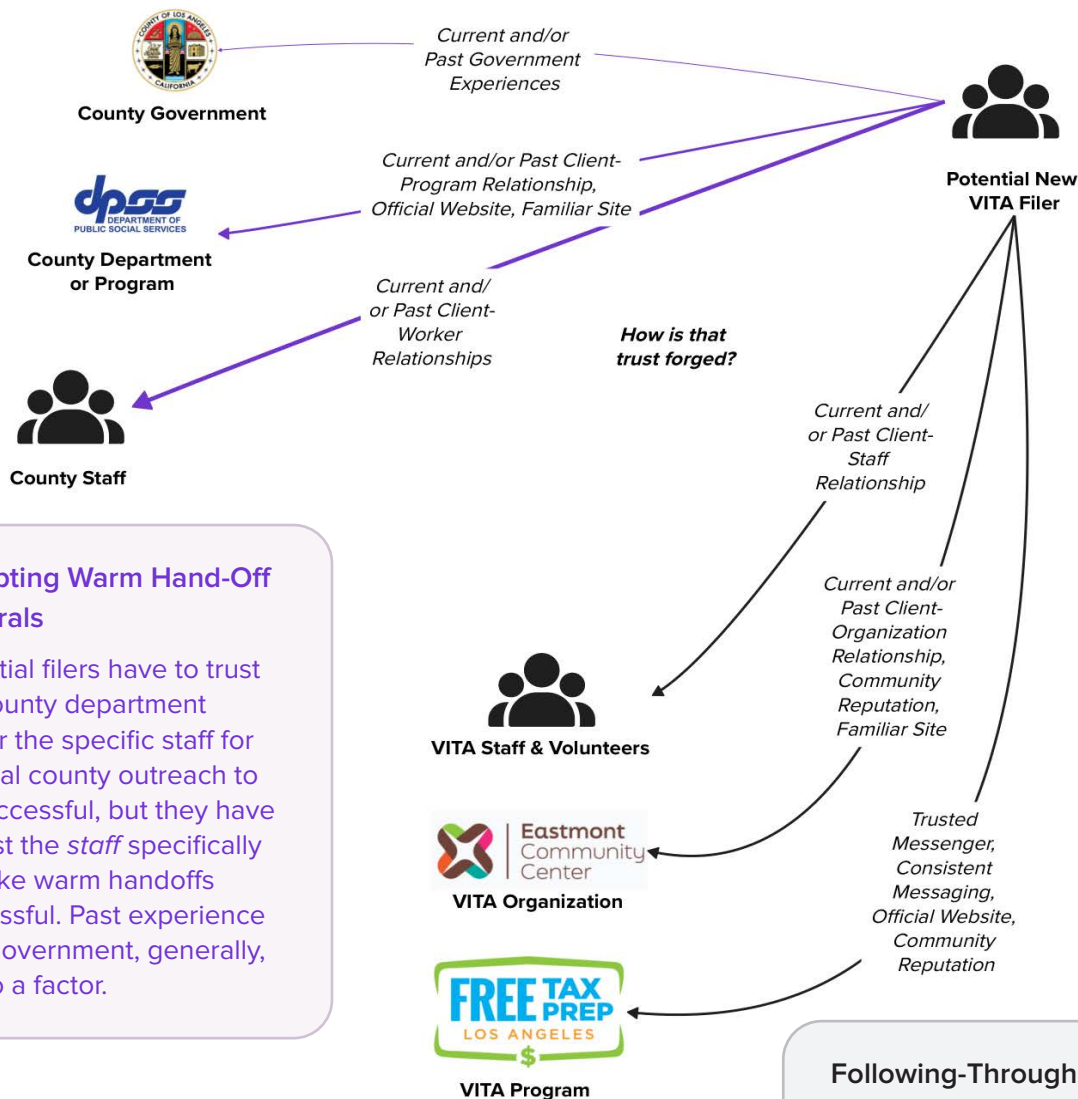


## Trust Needed to Accept & Follow-Through with Warm Handoffs

Potential filers have to trust the county department and/or the specific staff in order to accept warm handoffs. Past experience with government, generally, is also a factor. In order to follow through with the

appointment, they have to trust the VITA program overall, the individual organizational provider, and have a positive experience with the VITA staff or volunteers.

### Trust Relationships Needed to Accept and Follow-Through on Warm Hand-offs



**Accepting Warm Hand-Off Referrals**

Potential filers have to trust the county department and/or the specific staff for general county outreach to be successful, but they have to trust the *staff* specifically to make warm handoffs successful. Past experience with government, generally, is also a factor.

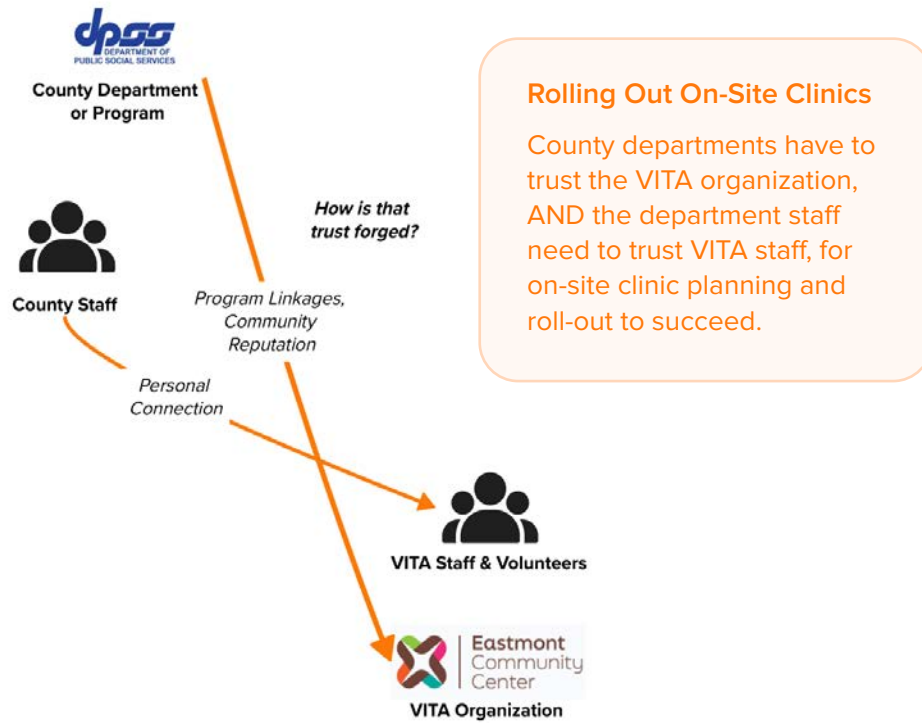
**Following-Through with Referrals**

Trust in the VITA program overall, in the individual organization provider, and in the VITA staff or volunteers are all factors in completing the process.

## Trust Needed for Successful Roll-Out of On-Site Clinics

Finally, in order for on-site clinic roll-out to be successful, county departments have to trust the VITA organizations, AND the staff at each need to trust each other. Planning that fosters personal connections at the operational level early in the process are likely to be even more successful.

### Trust Relationships Needed for Successful Roll-Out of On-Site Clinics



“  
**Honestly, this whole time I’ve had really creative workers...I have been getting lucky that all of my workers have been very nice and understanding, so they helped me out.**”

### Trust-Building Recommendation

- ✓ Considering mechanisms by which county department workers might build stronger relationships with specific VITA providers and their staff, including but not limited to on-site clinics.
- ✓ At on-site clinic sites, connect operational staff from the department and the VITA partner ahead of roll-out to foster familiarity.
- ✓ Highlight VITA provider organizations and include staff in training videos to increase familiarity.

### Filer Projections

Metric	Estimated Count	% of Total Filers	Notes
<b>Total VITA Filers</b>	66,707	100%	<b>Countywide count as of 10/15/2025</b>
<b>County Program Referrals</b>	~8,455	12.7%	Estimated using research partner trends (excluding TCCF outlier data*)
<b>Warm Handoff Filers</b>	~1,260 - 2,115	1.9% - 3.2%	15-25% of county program referrals (avg. 20.1%)
<b>New to Free Tax Prep Filers from County Programs</b>	~3,550	5.3%	42% of county program referrals
<b>New to Free Tax Prep Filers from Warm Handoffs</b>	~835	1.3%	49% of warm handoff filers
<b>Previous Users of Paid Preparers from County Referrals***</b>	~1,460	2.2%	17% of county program referrals
<b>Previous Non-Filers from County Referrals***</b>	~770	1.2%	9% of county program referrals

\*TCCF data has been excluded from this analysis to prevent skewing the findings. They saw 80% of their filers referred from county agencies, versus an average of 20.1% for the rest of the research partners.

\*\*Narrowing these down to the share from warm handoffs is not possible due to small sample sizes. The data we have show much lower rates of warm handoff for these populations, but that may be a function of this specific sample.

# Conclusion

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The 2025 CYCLA pilot demonstrated something important: county government can be a meaningful driver of VITA participation for low-income Los Angelenos, even under extraordinarily difficult conditions. Despite wildfires, federal policy uncertainty, budget cuts, labor disruptions, and reduced VITA site capacity, county outreach efforts are estimated to have connected thousands of residents with tax preparation services and contributed to more than \$15 million in tax returns countywide. That the model produced meaningful outcomes under what amounted to worst-case operating conditions is itself a signal worth taking seriously.

This evaluation was formative by design, and the lessons it generated are actionable. Other jurisdictions considering a similar county-led warm handoff model would do well to start with the structural preconditions this pilot helped identify: project leadership positioned at a high enough level to command cross-departmental coordination; department-level executive sponsors with dedicated operational staff; and timelines that account for the realities of public sector implementation schedules.

The trust ecosystem findings offer equally practical guidance. Trust between county workers and VITA providers, between filers and the workers who refer them, and between filers and the VITA experience itself is not incidental to this model, it is the model. Jurisdictions that invest in building those relationships deliberately, through on-site clinics, direct staff introductions, and shared knowledge of the specific organizations involved, are likely to see meaningfully stronger warm handoff rates than those that rely on training and collateral alone.

Worker education is another area where the pilot generated clear, transferable lessons. Reaching frontline staff at scale requires more than a single virtual training session. A multi-channel approach, including short videos, recurring email reminders, breakroom materials, and supervisor reinforcement, is both more feasible within the constraints of public sector workforces and more likely to produce the kind of ongoing awareness that translates into referral behavior. Addressing worker concerns about liability and client outcomes directly and early is also essential. Unaddressed fears are a silent barrier to warm handoffs that training content can help remove.

Finally, the data systems underlying this effort deserve attention from any jurisdiction planning a similar initiative. Accurate attribution of filers to referral sources, consistent data collection across VITA partner sites, and centralized data management are prerequisites for knowing what is working and for making the case for continued investment. Building those systems in advance, rather than retrofitting them mid-season, will produce far better evidence for program evaluation and public accountability.

The CYCLA model is worth continuing and refining. The 2025 pilot showed that the core hypothesis holds up in practice: county departments can serve as trusted messengers connecting eligible residents with free tax preparation services. The work ahead is to build the operational infrastructure that lets it work at its full potential.

# Appendix A: Detailed Methodology

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## Qualitative Research Methods

### Focus Groups & Stakeholder Interviews

We conducted two 60-minute focus groups with county workers who had participated in warm handoff training: one with three AJCC staff from a single site, one with six Aging and Disability staff (mostly Directors) representing multiple sites. Despite repeated attempts to conduct an additional focus group with AJCC staff from other sites, department contacts were unable to get it scheduled.

Research questions for these focus groups focused on the following themes:

- What were worker's expectations about how well they would be able to incorporate the warm handoff protocol into their work?
- What were worker's expectations about how likely their clients are to benefit from VITA assistance?
- How consistently are workers having conversations about VITA and providing a warm handoff?
- How could this process work better for workers?
- How supported did workers feel by their agency leadership, supervisors, etc to implement the warm handoff?
- What are worker's observations about how this process could work better for filers?
- How consistently are county offices using collateral in their offices?

In July, after the end of peak tax season, we conducted an additional 60-minute focus group with staff from our VITA research partner to debrief on their experience with county partnerships, including on-site clinics, and county referrals. Questions included:

- How did on-site clinics with county departments go?
  - Were appointment slots at on-site clinics filled?
  - Were you able to distribute any flyers, posters, or collateral through county partners? Was that helpful?
  - How was communication with county staff? Did they know you were coming or help promote the services?
- What other ways did you connect with county agencies this year, if any?
- Based on what you've seen, what makes a partnership with a county department work well?
  - What has worked well in past partnerships?
  - What hasn't worked, or has been more challenging?
- What was the impact of Los Angeles' special circumstances this year— fires, politics, staffing changes, delays with contracting, etc.?
  - How do you think all of that affected your work with county partners this year?
  - How did it impact county outreach or coordination?

We supplemented these focus groups with individual debrief interviews with pilot project co-leads and with the DPSS staff lead. Those interviews were each 60 minutes. Topics focused on project history and on the operational realities of the 2025 tax season roll-out, with each interview tailored to the specific roles of each organization in the project. We interviewed:

- Monica Lazo, California Campaigns Director, Economic Security California
- Kristina Meza, Executive Director, Poverty Alleviation Initiative, Los Angeles Office of the CEO
- Damian Pipkins, Program Manager II - Center for Financial Empowerment, Los Angeles Department of Consumer Business Affairs
- Audrey Casillas, Director of Community Economic Development, KYCC
- Griselda Huizar, Human Services Administrator - Bureau of Program and Policy (BPP) Department of Public Social Services

### **VITA Tax Filer Interviews**

We conducted 14 30-minute in-depth interviews with tax filers who received support from one of our VITA research partner organizations. Interview subjects were recruited with the intention of gathering the perspectives of a diverse cross-section of VITA tax filers. Each interviewee received a \$150 Visa gift card as a thank you for their participation.

Our original criteria focused on individuals who were referred to a VITA site by a county department staff member (rather than through passive outreach such as flyers or text messages), had not filed at a VITA site the previous year, and represented one or more priority demographics: parents with dependent children, older adults, speakers of languages other than English, and foster youth or transitional-aged youth. However, these criteria proved difficult for our Research Partner organizations to meet during recruitment, particularly given the limited number of filers who met all conditions and were reachable post-filing. As a result, we broadened the criteria slightly while still prioritizing individuals who had heard about VITA from a county department in any capacity and provided perspectives from key demographic groups.

Our primary research questions for this qualitative effort were focused on filer experience, ease of access, motivation, and trust.

- What drove filers to file their taxes with VITA for the first time?
- How easy was it for clients to find and access VITA services through a county worker?
- How could this process work better for filers?
- What impact did having the referral from a trusted source have on their decision to file with VITA?

Filers were recruited by staff at four of the five research partners, with the Mexican American Opportunity Foundation (MAOF) providing over half of the interviewees. No participants were recruited directly through the Community College Foundation. However, we were still able to gather input from their target population, former foster youth and transitional-aged youth, through participants recruited by other partner organizations.

Referral Organization	Interviewees
Mexican American Opportunity Foundation	8
Central City Neighborhood Partners	3
Eastmont Community Center	2
Haven Neighborhood Services	1

## Quantitative Research Methods

### Training Surveys

The initial research design consisted of two surveys with county staff who received training on the “warm handoff” intervention. One intake survey gathered information from all training participants at the point of training. A second survey was sent to all training participants midway through the tax season, supplemented with mid-season focus groups with county staff trainees (see qualitative research section for more information on focus groups). Surveys were designed to assess the effectiveness of the training, gauge the reach of trained workers, and to gain an understanding of potential process challenges.

Specifically, surveys focused on:

- How many county workers are trained to do warm handoffs at each agency?
- How many people might reasonably receive warm handoffs based on training participation?
- Do workers think the intervention will work?
- What did workers experience when doing warm handoffs?

With the exception of one training session (n=15), all 52 training participants filled out an intake form. Of the 67 total training participants, 12 were from A&D, one (1) was from DCBA, and 54 were from DEO. The 52 participants who filled out an intake form were all sent a follow-up survey via email midway through tax season asking about their experience working warm handoffs into their workflow. Despite sending two reminders between 3/28 and 4/16, we received only five responses to those surveys. Because survey recipients were county workers, we were unable to provide incentives to encourage survey participation.

### Hotline Data Collection

The CYCLA hotline tracked callers from the hotline numbers, including standard questions about how the caller heard about the hotline, details about specific departments and type of referral (flyer vs. warm handoff vs. email, etc.), and filing history (prior use of free tax prep, paid preparers, previous non-filers, etc). Hotline staff shared monthly de-identified datasets to track trends.

### Website Conversion Tracking Systems

CYCLA collateral included department-specific QR codes and URLs. Website set-up allowed for tracking of the volume of hits. The website did not include any additional questions about referral sources, due to concerns about creating administrative burden that might discourage VITA engagement.

### VITA Site Data Collection

All VITA research partners included questions into their tax preparation software to capture the following data elements and shared monthly de-identified datasets for tracking of trends:

- Did the client do their taxes last year? If so, how? (e.g. paid preparer, VITA, other free tax prep, without help, etc.)
- What is the primary way the client heard about VITA?
- Did the client hear about VITA from any county programs? If so, how? (e.g. from a worker, flyer, email, etc.)
- Where did the client complete the return? (VITA site, online, community event, on-site clinic, etc.)

VITA sites provided more comprehensive de-identified datasets that included specific tax credit types and amounts at the filer level, as well as total refund amounts in May and in November.

# Appendix B: Filer Interview Themes

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## What drove filers to file their taxes for the first time?

The most common responses suggest that both clear information and the promise of tangible benefits can be powerful drivers for first-time filers.

- Some felt a clear sense of obligation, believing that filing was required and wanting to ensure they were in compliance.
- Others were motivated by the potential for additional income, expressing hope that they would qualify for valuable tax credits.
- Several noted that targeted outreach played a key role, as it helped them understand that filing could be beneficial in ways they had not previously realized

## What drove filers to file their taxes with VITA for the first time?

First-time VITA users cited a combination of cost, awareness, and trust as their primary motivations.

- Many were drawn by the fact that VITA services are free, making them an attractive alternative to paid tax preparation.
- For some, this was the first time they had even heard of VITA, and learning about its existence opened the door to trying it.
- Others noted that they could not find other free options that felt legitimate. In a climate where scams are a major concern, VITA's connection to a local, respected nonprofit gave it a sense of being “pre-approved” and trustworthy, which proved to be a decisive factor

in their choice.

### What impact did having the referral from a trusted source have on their decision to file with VITA?

Trusted referrals played a pivotal role in motivating filers to choose VITA. Many participants noted that free tax filing services are not widely known, even among those most in need, so hearing about VITA from a trusted source often tipped the balance toward using it.

- Multiple touchpoints from credible messengers—such as emails from recognized agencies like CDSS or DPSS, direct conversations with social service providers, or referrals from CBOs, health clinics, or peer counselors—reinforced the message and helped override misinformation.
- Co-located VITA sites at familiar service locations, along with official listings on trusted websites, served as visible signs of legitimacy.
- Participants also described the personal connection with a social worker or peer counselor as especially powerful in building trust.
- Without these trusted referrals, most said they would have relied on paid tax preparers.
- Fliers were mentioned as useful supplemental reminders, especially when paired with personal outreach.

### How easy was it for clients to find and access VITA services via County worker?

Although many interviewees were not referred directly by a county worker, most found it very easy to locate and access VITA services when referred by a trusted source.

- Calling the hotline or visiting the website were both straightforward options, and scheduling an appointment was generally simple.
- Some individuals with more unique or complex tax situations reported needing to call around to find the right site, but these cases were the exception.
- Many people took fliers from County workers to follow up later, while others chose to search online.
- Those who Googled tax help sometimes did not find Claim Your Cash LA or FreeTaxPrepLA directly, which may have caused minor confusion for a few filers.

### How could this process work better for filers?

Participants suggested that the process could be improved by increasing the frequency and variety of outreach messages.

- More consistent communication through multiple channels, including fliers available at desks, direct emails, and text messages, would help ensure that information reaches people in the ways they are most likely to notice and act on.

# Appendix C:

## Filer Interview Quotations

*Lightly edited for length and clarity*

### Impact

- “To be honest, it takes a lot off my plate mentally and emotionally. Words can’t describe how wonderful this program is.”

### Experience

- “My experience, I think it was very awesome. I think I enjoyed it because we all had a specific person, a one-on-one, and they were able to help us fill out the questions.”
- “It was great. I’ve been through it. I’ve had some bad experiences in the past, so this was a welcome change.”

### Trust

- “Honestly, this whole time I’ve had really creative workers...I have been getting lucky that all of my workers have been very nice and understanding, so they helped me out. So when I saw that email [from DPSS], I’m like, yeah, well they have been really good to me and it’s the first time I see this email. So I’m like, okay, I’m just gonna do it. I’m gonna call and see if they help me out, then I’m gonna go all in”
- [being referred by County social worker] “pretty much solidified it [the

decision to file with VITA]. It made me more comfortable, definitely more-so than if I’d heard about it from a friend, for example. She is a more trusted source.”

- [Seeing the logo of a VITA partner] “I felt like it’s a legitimate place. I know it exists. It’s not like those random online sources. Yeah. So I knew I could trust the place.”
- “...I had heard of [VITA partner organization] before, so I knew I wasn’t going to some unofficial tax preparer or a scammer. It wasn’t just like this unknown. It was verified. And that was reassuring. Like it was an official government building, but as well as it being [an organization] [serving the community
- “It’s a government building and I know that’s where a lot of people go, like single mothers, for unemployment. And even like the address itself, if I look it up, I know it’s a legit government building... [It] could feel overwhelming, but the website itself, feels fine. It’s okay. It is a green light basically.”
- “At least it’s through the DPSS building so it’s maybe not fraud. I felt more at peace.”

# Appendix D: Filer Profiles

## C's Story

*Trust built through multiple community touchpoints*



**Filer Background:** C. is a single mother of four children and a grandchild, who also serves as the primary caregiver for her elderly mother. After not working for several years, she recently began paid caregiving work through a community health clinic that offers services for low-income families and seniors. This change in employment made her newly eligible and motivated to file taxes for the first time in many years.

**The County Connection:** C. first heard about free tax preparation services through her daughter's case manager at a community health clinic that provides medical and social services to low-income families, seniors, and caregivers. During a conversation about available resources, the filer asked directly whether there were safe options for tax help, expressing concern about fraud and untrustworthy paid preparers.

Shortly after, she encountered the same information again at a county welfare office, where she saw a flyer promoting free tax assistance. She later confirmed the information online and identified a VITA site located at a community center she already knew and trusted.

**Role of the Referral & Trust:** Hearing about VITA through multiple trusted systems (healthcare, county services, and community organizations) was critical in establishing trust. The filer emphasized that she would not have gone "just anywhere" for tax help due to widespread fraud concerns. Consistent referrals from credible institutions reassured her that the service was

legitimate. She noted that organizations she already relied on would not risk referring people to something unsafe.

**The Experience:** C. described the VITA experience as surprisingly easy, fast, and not stressful. She was relieved that the process was computer-based rather than paper-heavy and said staff were consistently helpful and clear. As someone filing for the first time in many years, she did not feel confused or stuck at any point. Appointment scheduling was flexible, and wait times were short.

**The Impact:** Successfully filing taxes allowed the filer to claim the Child Tax Credit and receive a refund that meaningfully supported her household during a period of caregiving and financial strain. She also emphasized the importance of avoiding paid tax preparation fees, noting that even relatively small costs are significant for families managing tight budgets. The experience left her confident she would return to VITA in future years and motivated her to encourage broader outreach through case managers and community-based programs.

## K's Story

*First-time filer reached through a trusted county connection*

**Filer Background:** K is a first-time tax filer, a **young adult formerly in foster care**, and is currently connected to multiple county-supported services.



**The County Connection:** She learned about free tax preparation through her DCFS social worker, who mentioned that there were organizations that could help her file and encouraged her to walk in for assistance. While the worker did not provide many details about the program, the referral itself was enough to prompt action. “I wouldn’t have known about free tax help if my worker hadn’t told me.”

K. shared that hearing about VITA directly from a county worker made a significant difference in her decision to follow through. She described the referral as coming from a more trustworthy source than friends or online information, especially given that this was her first time filing taxes. Without that connection, she believes she likely would have defaulted to a commercial online tax service, or may not have realized free options existed at all.

**The Experience:** Although the VITA site was not close to her home and required taking the bus, she described the process as manageable. When she arrived, the staff conducted an initial eligibility screening, explained what documents she would need,

and scheduled a follow-up appointment. She appreciated being able to email documents in advance and found the overall process straightforward, even as she navigated the uncertainty that comes with filing taxes for the first time.

**Role of the Referral & Trust:** Trust remained a central theme throughout her experience. Initially, she worried about whether her taxes would be done correctly, but the combination of the county referral and the professionalism of the VITA staff helped ease those concerns. She also valued learning about tax credits available to former foster youth, information she had heard about previously from a social worker but had not yet acted on.

**The Impact:** For K., the warm handoff from a trusted county worker to a free, in-person tax preparation service was the critical bridge that moved her from awareness to action. The experience not only enabled her to file her taxes for the first time but also introduced her to county-connected financial resources she might otherwise have missed, reinforcing trust in public systems designed to support her transition into adulthood.

## A.'s Story

A filer with complex tax needs in need of a trusted source of help



**Background:** A. lost his job in logistics during the pandemic and has since experienced homelessness while dealing with a severe back injury that limits his mobility. He is currently applying for disability benefits after an initial denial and receives General Relief plus SNAP benefits while staying with friends. He had multiple years of unfiled back taxes due to his unstable housing situation. Committed to resolving his IRS debt, he paid a tax resolution company a significant amount out of pocket. When the company quoted him an unaffordable price to file his most recent return, he had nowhere to turn.

**The County Connection:** During a routine General Relief case file update, A. mentioned his tax situation to his GR worker. Despite his reluctance to share personal financial struggles (“it’s embarrassing to tell another grown human being that I have no roof over my head”) he brought it up because the stress was overwhelming. His caseworker immediately directed him to the DPSS website where VITA services were listed. “She was able to right away help me out, and that was extremely gratifying because it’s one less problem I have to worry about,” A. said.

**Why VITA Stood Out:** A. had been searching for affordable tax help on his own, contacting multiple services through the DPSS website. While some responded, the interactions felt “bothersome”, as if he was interrupting their day. MAOF was different from the first phone call. “It was more like, how could they help me? There’s a difference,” he noted. The staff member’s responsiveness and respectful communication made him feel comfortable immediately. She clearly explained what documents to bring, what the process would entail, and what to expect. “There were no surprises.”

**The Experience:** Finding transportation was A.’s biggest challenge, but the appointment’s efficiency made it manageable. The visit was quick and straightforward, including

document review, copying, signatures, and a clear explanation of next steps. “Everything was communicated right up front. Everything was done rapidly, expeditiously,” he said. Throughout the process, he felt treated “with morals” and “respectfully”, a stark contrast to other services.

**The Impact:** For A., who struggles with anxiety, panic attacks, and PTSD on top of his physical disability and housing instability, VITA’s assistance provided more than tax help. “To be honest, it takes a lot off my plate mentally and emotionally. Words can’t even begin to describe how wonderful this program is,” he shared. With his taxes filed, he can now pursue work that might accommodate his disability without the IRS situation hanging over him. “I don’t want to be one of these people that gets stuck on public assistance,” he explained.

**On Accessibility:** A. learned about VITA through the county referral, though he had received one email from CDSS about tax filing services during tax season. His main suggestion for improvement: “More advertisement. I honestly feel like it’s a hidden gem.” For someone actively searching for affordable tax help, VITA should have been easier to find before he spent significant money with a paid service.

# Appendix E: Data Tables

## Hotline Data

Callers were considered a “county referral” if the referral source was a county department, or if hotline notes indicated that the caller was referred by a county department. Note that there is some overlap in populations between the hotline callers and VITA site filers: 113 hotline callers were referred to our VITA research partners.

**Table 1. Hotline Callers by Referral Source (County vs. Other)**

Referral Source	# calls	%	% excl blanks
County referral	371	61%	79%
Other source	99	16%	21%
blank	137	23%	
<b>Grand Total</b>	<b>607</b>	<b>100%</b>	

**Table 2. Where County Referred Hotline Callers Heard About the Hotline**

Where did you hear about the CYCLA hotline?	# of callers	% of callers	% excl blanks
DPSS - GA / Other / Unspecified	221	60%	60%
DPSS - CalFresh	71	19%	19%
DPSS - CalWORKs	41	11%	11%
DPH - WIC / Home Visiting/ other	17	5%	5%
DEO - AJCC / Job Center / County workforce center	9	2%	2%
A&D - Senior & Community Center / Utility Assistance	5	1%	1%
IHSS	1	0%	0%
LA Care	1	0%	0%

SSI	1	0%	0%
Unemployment Office	1	0%	0%
(blank)	3	1%	
<b>Grand Total</b>	<b>371</b>	<b>100%</b>	

**Table 3. County Referral Type (#) by County Department**

County Referral Source	Case worker / social worker	Email	Text	Poster / flyer	Social media post	Other	Grand Total
A&D - Senior & Community Center / Utility Assistance	5						5
DEO - AJCC / Job Center / County workforce center	2			3		4	9
DPH - WIC / Home Visiting/ other	5		8			4	17
DPSS - CalWORKs	1	33	3	4			41
DPSS - CalFresh	5	49	11	6			71
DPSS - GA / Other / Unspecified	15	152	26	26	1	1	221
<b>Grand Total</b>	<b>33</b>	<b>234</b>	<b>48</b>	<b>39</b>	<b>1</b>	<b>9</b>	<b>364</b>

**Table 4. County Referral Type (%) by County Department**

County Referral Source	Case worker / social worker	Email	Text	Poster / flyer	Social media post	Other	Grand Total
A&D - Senior & Community Center / Utility Assistance	100%	0%	0%	0%	0%	0%	100%
DEO - AJCC / Job Center / County workforce center	22%	0%	0%	33%	0%	44%	100%
DPH - WIC / Home Visiting/ other	29%	0%	47%	0%	0%	24%	100%
DPSS - CalFresh	7%	69%	15%	8%	0%	0%	100%
DPSS - CalWORKs	2%	80%	7%	10%	0%	0%	100%
DPSS - GA / Other / Unspecified	7%	69%	12%	12%	0%	0%	100%
<b>Grand Total</b>	<b>8%</b>	<b>60%</b>	<b>12%</b>	<b>10%</b>	<b>1%</b>	<b>8%</b>	<b>100%</b>

**Table 5. Tax Filing in Prior Year by County Referral Status**

Did the caller do their taxes last year?	County referral		Other source		blank	Grand Total
	#	% excl blanks	#	% excl blanks		
Don't remember / not sure	24	7%	10	10%		34
No - was eligible but didn't file	229	64%	53	55%	1	283
No - wasn't eligible to file	39	11%	4	4%		43
Yes - Paid to do taxes last year	30	8%	6	6%		36
Yes - self filed or with help from family/friend	6	2%	1	1%		7
Yes - Used another free tax prep service	13	4%	7	7%		20
Yes - Used VITA	17	5%	16	16%		33
(blank)	13		2		136	151
<b>Grand Total</b>	<b>371</b>		<b>99</b>		<b>137</b>	<b>607</b>

**Table 6. Tax Filing in Prior Year by County Department**

Did the caller do their taxes last year?	#	% excl blanks
<b>A&amp;D - Senior &amp; Community Center / Utility Assistance</b>		
No - was eligible but didn't file	1	25%
Yes - Used another free tax prep service	2	50%
Yes - Used VITA	1	25%
Total	4	100%
<b>DEO - AJCC / Job Center / County workforce center</b>		
No - was eligible but didn't file	6	67%
Yes - Used VITA	3	33%
Total	9	100%
<b>DPSS - CalFresh</b>		
Don't remember / not sure	7	13%
No - was eligible but didn't file	31	56%
Yes - Paid to do taxes last year	10	18%
Yes - self filed or with help from from family/friend	2	4%
Yes - Used another free tax prep service	3	5%
Yes - Used VITA	2	4%
Total	55	100%
<b>DPSS - CalWORKs</b>		
Don't remember / not sure	3	9%

No - was eligible but didn't file	26	79%
Yes - Paid to do taxes last year	2	6%
Yes - Used another free tax prep service	2	6%
(blank)	2	
<b>Total</b>	<b>35</b>	<b>100%</b>
<b>DPSS - GA / Other / Unspecified</b>		
Don't remember / not sure	13	7%
No - was eligible but didn't file	152	77%
Yes - Paid to do taxes last year	16	8%
Yes - self filed or with help from from family/friend	4	2%
Yes - Used another free tax prep service	4	2%
Yes - Used VITA	9	5%
(blank)	8	
<b>Total</b>	<b>206</b>	<b>100%</b>

## VITA Research Partner Site Data

**Table 7. VITA Filers by County Referral Status & Warm Handoff Status**

VITA Partner	County	Not county	blank	Grand Total	% of all filers county referred (exclude blanks)	# county referrals from warm handoffs	% county referrals from warm handoffs
CCNP	224	984	26	1234	19%	32	14%
ECC	98	1626	0	1724	6%	20	20%
Haven	69	261	0	330	21%	14	20%
MAOF	124	703	0	827	15%	31	25%
TCCF	132	85	100	317	61%	105	80%
<b>Grand Total</b>	<b>647</b>	<b>3659</b>	<b>126</b>	<b>4432</b>	<b>15%</b>	<b>202</b>	
% filers county-referred, excl TCCF: 13%						avg site rate:	20%

**Table 8. Previous Non-Filers by County Referral Status**

VITA Partner	County	Not county	blank	Grand Total	% of county-referred filers who are previous non-filers	% of filers referred in other ways who are non-filers
CCNP	13	55	2	70	6%	6%
ECC	8	110	0	118	8%	7%

Haven	9	35	0	44	13%	13%
MAOF	15	60	0	75	12%	9%
TCCF	22	16	12	50	17%	19%
<b>Grand Total</b>	<b>67</b>	<b>276</b>	<b>14</b>	<b>357</b>	<b>10%</b>	<b>8%</b>

rates excluding TCCF: 8.7% 7%

Note: The sample becomes too small to include data about non-filer referred from warm handoffs.

**Table 9. Previous Paid Preparer Users by County Referral Status**

VITA Partner	County	Not county	blank	Grand Total	% of county-referred filers who are previous users of paid preparers	% of filers referred in other ways who are previous users of paid preparers
CCNP	27	134	3	164	12%	14%
ECC	25	327	0	352	26%	20%
Haven	13	39	0	52	19%	15%
MAOF	24	108	0	132	19%	15%
TCCF	2	11	2	15	2%	13%
<b>Grand Total</b>	<b>91</b>	<b>619</b>	<b>5</b>	<b>715</b>	<b>14%</b>	<b>17%</b>

rates excluding TCCF: 17% 17%

Note: The sample becomes too small to include data about previous users of paid preparers referred from warm handoffs.

**Table 10. Prior Tax Year Filing Method by County Referral Department**

County Referral Department	How filer did taxes last year	#	%
Aging & Disability	Did another way	1	4%
	Got free help - not vita	1	4%
	Got free help - source unknown*	7	26%
	Got free help - vita	14	52%
	Paid preparer	2	7%
	NA - did not file last year	2	7%
<b>Aging &amp; Disability Total</b>		<b>27</b>	<b>100%</b>
DCBA	Got free help - source unknown	1	13%
	Got free help - vita	3	38%
	Paid preparer	4	50%
<b>DCBA Total</b>		<b>8</b>	<b>100%</b>
DCFS / Independent Living Program	Did another way	6	8%
	Got free help - not vita	4	5%
	Got free help - vita	29	39%
	Paid preparer	3	4%
	NA - did not file last year	32	43%
<b>DCFS / Independent Living Program Total</b>		<b>74</b>	<b>100%</b>
DPSS - CalFresh	Did another way	3	2%
	Don't remember	2	1%
	Got free help - not vita	7	5%
	Got free help - source unknown	31	23%
	Got free help - vita	44	33%
	Got help - unspecified type	1	1%
	Paid preparer	24	18%
	NA - did not file last year	22	16%
<b>DPSS - CalFresh Total</b>		<b>134</b>	<b>100%</b>
DPSS - CalWORKS	Don't remember	1	3%
	Got free help - not vita	1	3%
	Got free help - source unknown	1	3%
	Got free help - vita	12	38%
	Paid preparer	5	16%
	NA - did not file last year	12	38%
<b>DPSS - CalWORKS Total</b>		<b>32</b>	<b>100%</b>

DPSS - Other program	Did another way	5	5%
	Don't remember	2	2%
	Got free help - not vita	8	7%
	Got free help - source unknown	16	14%
	Got free help - vita	42	38%
	Got help - unspecified type	4	4%
	Paid preparer	14	13%
	NA - did not file last year	20	18%
<b>DPSS - Other program Total</b>		<b>111</b>	<b>100%</b>
Other county program	Did another way	8	4%
	Don't remember	12	6%
	Got free help - not vita	10	5%
	Got free help - source unknown	11	5%
	Got free help - vita	80	38%
	Got help - unspecified type	19	9%
	Paid preparer	30	14%
	NA - did not file last year	42	20%
<b>Other county program Total</b>		<b>212</b>	<b>100%</b>
Workforce center / AJCC	Did another way	1	2%
	Don't remember	2	4%
	Got free help - not vita	3	6%
	Got free help - source unknown	7	14%
	Got free help - vita	12	24%
	Got help - unspecified type	5	10%
	Paid preparer	10	20%
	NA - did not file last year	10	20%
<b>Workforce center / AJCC Total</b>		<b>50</b>	<b>100%</b>
NA - didn't hear from a county program	Did another way	118	3%
	Don't remember	109	3%
	Got free help - not vita	97	3%
	Got free help - source unknown	445	12%
	Got free help - vita	1537	41%
	Got help - unspecified type	118	3%
	Paid preparer	638	17%
	(blank)	1	0%
NA - did not file last year	644	17%	

NA - didn't hear from a county program Total		3707	100%
blank	Did another way	3	2%
	Don't remember	6	5%
	Got free help - not vita	3	2%
	Got free help - vita	80	63%
	Paid preparer	5	4%
	(blank)	4	3%
	NA - did not file last year	25	20%
Blank Total		126	100%
<b>Grand Total</b>		<b>4481</b>	<b>100%</b>

\* Responses were not always clear for this category.

**Table 11. Primary Way Heard About VITA by County Referral Department**

County Referral Department	What was the primary way filer heard about VITA?	#	%
Aging & Disability	Previous vita filer	16	59%
	County program	7	26%
	Heard another way	3	11%
	Social media post	1	4%
Aging & Disability Total		27	100%
DCBA	County program	5	63%
	Community Event	1	13%
	Previous vita filer	1	13%
	Heard another way	1	13%
DCBA Total		8	100%
DCFS / Independent Living Program	County program	46	62%
	Previous vita filer	22	30%
	Heard another way	6	8%
DCFS / Independent Living Program Total		74	100%
DPSS - CalFresh	County program	66	49%
	Previous vita filer	42	31%
	Heard another way	15	11%
	Family / friends	4	3%
	Social media post	3	2%
	Community Event	2	1%
	Google search	1	1%
	IRS	1	1%

DPSS - CalFresh Total		134	100%
DPSS - CalWORKS	County program	13	41%
	Previous vita filer	12	38%
	Heard another way	4	13%
	Family / friends	2	6%
	Community Event	1	3%
DPSS - CalWORKS Total		32	100%
DPSS - Other program	County program	54	49%
	Previous vita filer	35	32%
	Heard another way	14	13%
	Family / friends	3	3%
	Advertisement	2	2%
	Social media post	1	1%
	Community Event	1	1%
	(blank)	1	1%
DPSS - Other program Total		111	100%
Other county program	Previous vita filer	75	36%
	Heard another way	55	26%
	County program	44	21%
	Family / friends	10	5%
	Another nonprofit	7	3%
	Social media post	6	3%
	(blank)	5	2%
	Community Event	4	2%
	Google search	2	1%
	Advertisement	2	1%
	News outlet	1	0%
	Other county program Total		211
Workforce center / AJCC	County program	25	50%
	Previous vita filer	16	32%
	Heard another way	4	8%
	Family / friends	2	4%
	Google search	1	2%
	Community Event	1	2%
	Social media post	1	2%
Workforce center / AJCC Total		50	100%

	Previous vita filer	1484	41%
	Heard another way	1455	40%
	Family / friends	319	9%
	County program	107	3%
	IRS	75	2%
NA - didn't hear from a county program	Google search	47	1%
	Social media post	47	1%
	News outlet	40	1%
	Community Event	30	1%
	Another nonprofit	24	1%
	(blank)	16	0%
	Advertisement	15	0%
<b>NA - didn't hear from a county program Total</b>		<b>3659</b>	<b>100%</b>
blank	Previous vita filer	53	42%
	Heard another way	38	30%
	County program	33	26%
	(blank)	2	2%
<b>Blank Total</b>		<b>126</b>	<b>100%</b>
<b>Grand Total</b>		<b>4432</b>	<b>100%</b>

**Table 12. VITA Filers at County Department On-Site Clinics**

<b>County Department On-Site Clinic</b>	<b># of VITA filers</b>
AJCC - Lancaster	31
AJCC - Palmdale	17
AJCC - South Gate	40
AJCC - South Whittier	65
DPSS - El Monte	36
DPSS - Compton	103
<b>Grand Total</b>	<b>292</b>

**Table 13. 2024 & 2023 Tax Returns for Filers at All VITA Research Partners**

County Referral Source	2024 Tax Year Totals				2024 Tax Year Credit Details				2023 Tax Year		
	# of Returns	Federal & State Refund Total	Average Tax Refund	Federal EITC	Federal CTC	CalEITC	FYTC	YCTC	# of Returns	Federal & State Refund Total	Average Tax Refund
County Aging & Disability	27	\$42,183	\$1,562	\$16,659	\$19,742	\$2,511	\$ -	\$1,373	5	\$2,082	\$416
DCBA	8	\$18,261	\$2,283	\$6,638	\$3,900	\$209	\$ -	\$ -	1	\$1,021	\$1,021
DCFS / ILP	74	\$104,324	\$1,410	\$7,522	\$4,239	\$7,301	\$65,136	\$5,245	3	\$4,442	\$1,481
DPSS - CalFresh	w134	\$187,605	\$1,400	\$84,676	\$47,837	\$15,644	\$6,624	\$12,169	48	\$43,114	\$898
DPSS - CalWORKS	32	\$87,510	\$2,735	\$31,401	\$7,483	\$3,024	\$7,728	\$4,406	3	\$2,215	\$738
DPSS - Other program	111	\$211,155	\$1,902	\$58,463	\$50,953	\$14,391	\$34,224	\$15,001	23	\$45,684	\$1,986
Other county program	212	\$375,154	\$1,770	\$122,795	\$83,106	\$35,388	\$14,352	\$11,800	19	\$23,852	\$1,255
Workforce center / AJCC	50	\$102,140	\$2,043	\$42,536	\$26,554	\$5,393	\$4,416	\$1,818	10	\$10,640	\$1,064
County Total	648	\$1,128,332	\$1,741	\$370,690	\$243,814	\$83,861	\$132,480	\$51,812	112	\$133,050	\$1,188
Not county	3707	\$4,362,832	\$1,177	\$1,593,726	\$1,006,760	\$290,486	\$76,326	\$122,090	731	\$578,516	\$791
<b>Grand Total</b>	<b>4355</b>	<b>\$5,491,164</b>	<b>\$1,261</b>	<b>\$1,964,416</b>	<b>\$1,250,574</b>	<b>\$374,347</b>	<b>\$208,806</b>	<b>\$173,902</b>	<b>843</b>	<b>\$711,566</b>	<b>\$844</b>

**Table 14. 2024 & 2023 Tax Returns for Filers at VITA Research Partners, Excluding TCCF**

County Referral Source	2024 Tax Year Totals				2024 Tax Year Credit Details				2023 Tax Year		
	# of Returns	Federal & State Refund Total	Average Tax Refund	Federal EITC	Federal CTC	CalEITC	FYTC	YCTC	# of Returns	Federal & State Refund Total	Average Tax Refund
Aging & Disability	27	\$42,183	\$1,562	\$16,659	\$19,742	\$2,511	\$-	\$1,373	5	\$2,082	\$416
DCBA	8	\$18,261	\$2,283	\$6,638	\$3,900	\$209	\$-	\$-	1	\$1,021	\$1,021
DCFS / ILP	10	\$15,434	\$1,543	\$1,961	\$4,239	\$790	\$-	\$-	0	\$-	\$-
DPSS - CalFresh	129	\$178,816	\$1,386	\$84,514	\$47,337	\$15,124	\$1,104	\$10,071	47	\$41,852	\$890
DPSS - CalWORKS	24	\$71,925	\$2,997	\$26,448	\$7,483	\$1,171	\$-	\$3,357	3	\$2,215	\$738
DPSS - Other program	78	\$148,552	\$1,905	\$48,962	\$50,953	\$10,742	\$2,208	\$10,805	21	\$43,720	\$2,082
Other county program	194	\$346,201	\$1,785	\$118,097	\$83,106	\$32,613	\$-	\$10,751	19	\$23,852	\$1,255
Workforce center / AJCC	46	\$98,873	\$2,149	\$42,536	\$26,554	\$4,818	\$-	\$1,818	9	\$9,354	\$1,039
County Total	516	\$920,245	\$1,783	\$345,815	\$243,314	\$67,978	\$3,312	\$38,175	105	\$124,096	\$1,182
Not county	3622	\$4,211,188	\$1,163	\$1,566,467	\$1,006,260	\$276,401	\$12,294	\$111,600	727	\$573,511	\$789
<b>Grand Total</b>	<b>4138</b>	<b>\$5,131,433</b>	<b>\$1,240</b>	<b>\$1,912,282</b>	<b>\$1,249,574</b>	<b>\$344,379</b>	<b>\$15,606</b>	<b>\$149,775</b>	<b>832</b>	<b>\$697,607</b>	<b>\$838</b>

# End Notes

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