

**The I-CAN!TM
Earned-Income Tax Credit Module**

Final Evaluation Report

December 28, 2003

A report by

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for

Legal Aid Society of Orange County

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I. Introduction

The I-CAN!™ system is a computer-based self-help assistance technology developed by the Legal Aid Society of Orange County (LASOC) with funding from the federal Legal Services Corporation (LSC) and a grant from the State Bar of California Equal Access Partnership Program. It enables low-income people to use a computer terminal or kiosk connected to the Internet to perform many simple legal tasks themselves – such as completing and printing out a legal form – that previously would have required significant help from a legal professional.

In 2002, LASOC received a Technology Implementation Grant from LSC and a grant from the Internal Revenue Service Low Income Taxpayer Clinic Program to expand I-CAN!™ beyond a legal application.¹ Through the creation of I-CAN! EIC™, users who are eligible for the Earned Income Tax Credit can to prepare their own income tax returns. Like all I-CAN!™ modules, I-CAN! EIC™ uses a simple question-and-answer format to help low-income taxpayers prepare their federal tax return.² The module is available in English, Spanish, and Vietnamese, and targets a fifth-grade reading level to maximize ease of use for those whose reading comprehension skills are limited. A video guide is available on demand to read questions to a user. Once a user has completed the forms, he or she can then file them either in traditional paper format or electronically.

LASOC engaged The Resource for Great Programs to perform an evaluation of the first season's implementation of the I-CAN!™ tax module, I-CAN! EIC™.³ The evaluation included statistical and financial analysis of the outcomes for clients and communities resulting from use of the I-CAN!™ system. It also included follow-up telephone interviews with project staff and partner programs who participated in, or contributed to, the first-year implementation of the I-CAN! EIC™ program.

I-CAN!™'s First Tax Season At-a-Glance*

| | |
|---|------------------|
| • Users (estimated) | 421 |
| • Completed returns | 236 |
| • Completion Rate | 56% |
| • Tax Credits Obtained | \$586,214 |
| • Average per completed return | \$2,463 |
| • User Feedback About I-CAN!™! | |
| -- "Helpful" or "Very helpful" | 99% |
| -- "Easy" or "Very Easy" to use | 98% |
| • Partners | 60 |
| -- Legal services programs | 27 |
| -- Others (libraries, community technology centers, community organizations)..... | 33 |
| -- Partners with successful users | 3 |

**Data as of October 22, 2003.*

¹ LASOC developed I-CAN!™ (Interactive Community Assistance Network) in 2000, and has created 14 modules on legal matters to help low income clients complete necessary legal forms.

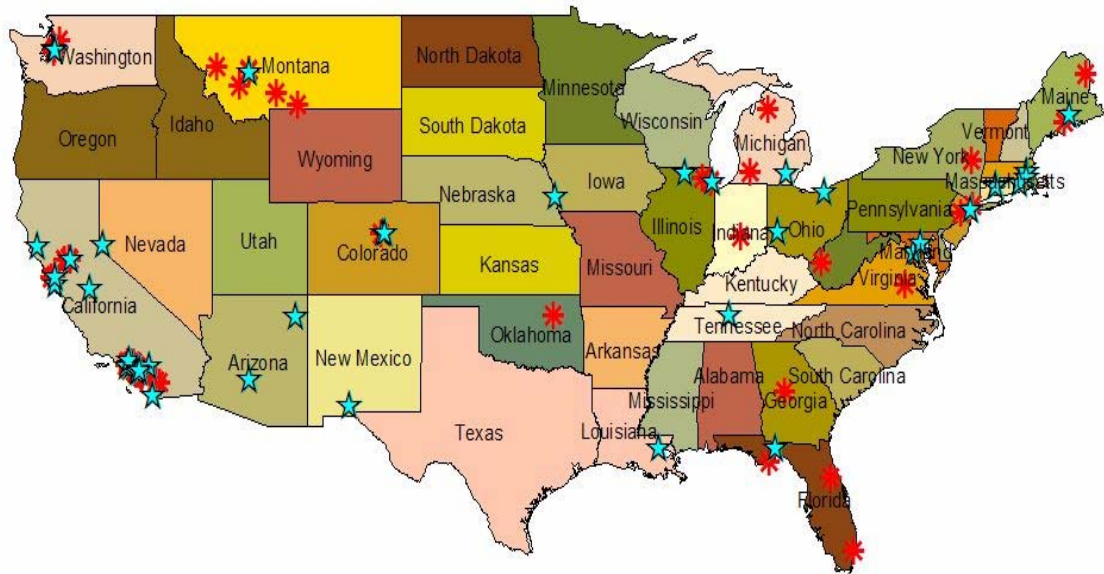
² I-CAN! EIC™ enables users to complete the IRS Schedule EIC as well as Forms 1040, 1040A, or 1040EZ as appropriate.

³ The Resource for Great Programs is a national consulting and services firm providing strategic support to civil justice programs. Its services include program and project evaluation, needs assessment, strategic marketing support and strategic planning facilitation. For further information, visit The Resource's web site at www.GreatPrograms.org.

Location of I-CAN!™ Partners and Users -- 2003 Tax Season

★ EIC Partners

* EIC Users



This report describes the evaluation design and summarizes the evaluation findings. As an overview:

1. Development of the Earned Income Credit module was completed in time for the 2003 tax season, and a total of 60 partners (including 27 legal services programs and 33 libraries, community technology centers and other community organizations) agreed to make I-CAN!™ available to their clients. At least three of these partners fully implemented the module, and it was also available via Internet.
2. As of the completion of the 2003 tax season, 216 low-income clients successfully completed their returns using the I-CAN!™ system, providing sufficient user data to support an analysis of results to date for the client exit survey and client statistical data portions of the evaluation. Clients continued to use the system beyond the tax season as well. As of October 22, 2003, 236 taxpayers have completed their returns using I-CAN! EIC™.
3. Although the number of users in the module's first year of implementation was relatively low (for reasons that will be explored further in the detailed evaluation), the results are nevertheless very promising. As of April 15, 2003 more than \$424,000 in tax credits were generated for low-income taxpayers, an average of \$1,966 (including additional credits other than the EIC) per successful session. An estimated 56 percent of the users completed their sessions and obtained an Earned

Income Credit, for an average of \$1,602 per completed session. In addition, users obtained more than \$78,000 in other credits, including child and education credits.⁴ Clients continued to use I-CAN! EIC™ beyond the tax season; to date, I-CAN! EIC™ has returned \$586,214 to taxpayers as of October 22, 2003.

4. Client feedback was overwhelmingly positive. Of the respondents to the exit survey, 99 percent indicated they found the system either “Helpful” or “Very Helpful”, and 98 percent found it either “Easy” or “Very Easy” to use.
5. Partners interviewed for this evaluation were uniformly enthusiastic about the project’s potential and strongly supportive of the I-CAN!™ team, the module itself, and the project’s goals and objectives. Significantly, all those interviewed plan to participate next year⁵, in many cases with increased resource, staff, and outreach allocated to the project – perhaps the strongest vote of confidence that could be obtained by an early-stage project of this type. Some said they see the I-CAN! EIT™ program as potentially one of the most significant poverty-assistance projects to come along in a decade.
6. The main challenges ahead are further activating the partner base, increasing awareness of I-CAN! EIC™ in the low-income community, and obtaining the permanent funding required to expand and fully support the program. In the first tax season, partners were (for various reasons) generally slow to ramp up the use of the system by their clients, and outreach was limited by timing and resources. Once these issues have been overcome, usage is expected to climb, and I-CAN! EIC’s™ dramatic potential to benefit clients and communities will be more fully realized.

II. Evaluation design

The evaluation of the I-CAN! EIC™ project had three goals:

- **Measure outcomes:** Develop a system of outcomes measures to assess the project’s success in meeting key objectives and identify areas for improvement, as well as major successes which can be celebrated and built upon going forward.
- **Lay the foundation for “smart systems” project management:** Provide a “feedback loop” by which key success measures are generated from performance data that can be used by system managers to make adjustments in real time, continually improving outcomes and success and allowing project staff to respond aggressively and proactively to the evolving needs of users and partners.

⁴ Note that these statistics do not include tax *refunds* (as contrasted with tax *credits*) for which users may have been eligible but unlikely to obtain without I-CAN!™. Since the amount of an individual taxpayer's refund – or balance due – is primarily dependent upon the withholding done by his or her employer and is not directly related to the success of the I-CAN! EIC™ module per se, these amounts have not been included in this evaluation.

⁵ In at least one case, however, with caveats regarding partner resource constraints; see below for full details.

- **Produce a summary assessment report** outlining what worked and what didn't, with practical implications for future deployment of the technology in later phases of the program.

Six key success factors were tested through the evaluation.

1. **Accessibility:** Does I-CAN! EIC™ make the Earned Income Credit accessible and obtainable to the target low-income population?
2. **Dollars for clients:** Does I-CAN! EIC™ have a significant financial benefit for low-income people and the communities in which they live?
3. **Cost savings:** Does I-CAN! EIC™ provide a meaningful solution to the high fees and interest rates charged to low-income people by commercial tax preparers for tax prep assistance and Refund Anticipation Loans?
4. **Community benefits:** Does I-CAN! EIC™ benefit the broader local, regional, and national community?
5. **The network implementation model:** How successfully and efficiently are partner organizations able to implement I-CAN! EIC™?
6. **Overall viability:** Is I-CAN! EIC™ an effective, viable way to respond to the full array of needs it is meant to address?

The evaluation used five evaluation “tools.”

1. **Client exit survey** – A series of simple questions were programmed into an “exit module” of the I-CAN!™ software, to be completed by the client at the conclusion of the I-CAN!™ module.
2. **Client demographics and statistical data** – The I-CAN!™ software captures a wealth of statistical data, including dollar benefits and types of tax credits obtained, geographical distribution of users, and paper versus electronic filing rates.
3. **Interviews with staff of partner organizations** – e.g., legal services programs and community-based organization partners – to obtain valuable input on how easily and effectively the I-CAN!™ system was implemented in their organizations, how they did outreach to their clients, particular challenges and opportunities they perceived, and suggestions for improvement.
4. **Dollar benefits analysis** using a combination of data captured by I-CAN!™, key data items from client exit survey (e.g., “did you receive an EIC last year?”), and secondary data (e.g., IRS data).
5. **Project quarterly report** – a one-page summary of progress against program milestones, e.g., number of partners enlisted, number of partner staff trained.

III. Summary of Findings

This section summarizes the findings of the evaluation, including analysis of the Client Exit Survey and Client Statistical Data portions of the evaluation as well as the completed Partner Interviews. (See Appendix A for a copy of the questions answered by users to provide the data for this analysis. The questionnaire used to guide the partner interview portion of the evaluation is attached as Appendix B.)

A. Clients' Perspective

As of the end of the 2003 tax season, low-income clients successfully completed 216 filings. The estimated total number of users was 386.⁶ The 216 completed sessions provided sufficient user data to support an analysis of results for the client exit survey and client statistical data portions of the evaluation. Ongoing client usage after the April 15 filing deadline increased the number of completed sessions to 236, of an estimated 421 users (as of October 22, 2003).

Although reflecting only early-stage progress from a new program, the results to date are promising. In the first-year implementation, more than \$586,000 in credits have been generated for low-income taxpayers, including \$373,619 in Earned-Income Tax Credits (EIC) alone (see Exhibit 1). The average EIC credit amount was \$1,602 per successful filing. At least 56 percent of the users completed their filing and obtained an EIC. In addition, many users qualified for childcare, education, and other credits. Altogether, the average user who completed his or her tax

| | Earned Income Credit | Education Credit | Child Credit | Additional Child Credit | Other Credits | Total |
|-----------------------|-------------------------|---------------------|-----------------|----------------------------|---------------|-----------|
| Total | \$373,619 | \$2,789 | \$24,725 | \$51,340 | \$133,741 | \$586,214 |
| Average/ User* | \$1,570 | \$12 | \$104 | \$216 | \$562 | \$2,463 |

filing through I-CAN!TM obtained nearly \$2,500 in tax credits (Exhibit 1).

Exhibit 1 – Summary of Credits Obtained by Users⁷

⁶Data for the 2003 tax season were as of May 6, 2003. As of that date, there were a total of 557 sessions initiated and 216 completed returns. Of the 341 that did not result in a completed return, it is estimated that approximately 50% were demos, system tests by partners, and other “spurious” sessions that were not intended to complete a valid return. Accordingly we have estimated that there were 386 valid user sessions. Of the 386, some dropped out for a variety of reasons which were not captured by the statistical module: some may have needed to get additional paperwork, some may have had trouble with their forms, or dropped out of the process for reasons we are unable to determine. Some of these people came back later and either completed it or didn't – but in any case, 56 percent of all users who were deemed to have successfully filed is probably understated, since it implies that the other 44 percent failed, when some of them may have just not been eligible in the first place or didn't have their paperwork in order.

⁷Based upon 236 completed filings as of October 22, 2003. Note that the per-user figures for credits other than the EIC may be understated, because not all users may have qualified for these additional credits – the average figure per eligible applicant was therefore likely higher.

Client feedback was positive. More than 99 percent of respondents to the exit survey indicated they found the system either “Helpful” or “Very Helpful,” and 97.7 percent found it either “Easy” or “Very Easy” to use (Exhibit 2). The vast majority would use the system again.

Exhibit 2 – Summary of User Feedback Statistics⁸

| Helpfulness | | Ease of Use | |
|--------------------|-------|-------------|-------|
| Very Helpful | 91.8% | Very Easy | 69.7% |
| Somewhat Helpful | 7.3% | Easy | 28.0% |
| Not Very Helpful | 0.0% | Hard | 2.3% |
| Not Helpful at All | 0.9% | Very Hard | 0.0% |

The I-CAN! EIC™ module is helping new users learn about and obtain the EIC. Forty-four percent of respondents to the exit survey were taxpayers who claimed and obtained the EIC last year (see Exhibit 3). The other 56 percent either had not previously received the credit or could not remember whether or not they had done so. Of this latter group, only a very small minority (7 percent) had actually applied – most of the remainder simply hadn’t known about it, or (in a smaller number of cases) simply couldn’t afford to complete their tax returns and claim the EIC. The I-CAN! EIC™ module thus appears to be helping people to learn about and apply for the EIC for the first time.

| Obtained EIC Last Year? | | Of Those Who Didn't... | |
|-------------------------|-----|--------------------------|-----|
| Yes | 44% | Applied Unsuccessfully | 7% |
| No | 36% | Couldn't Afford to Apply | 8% |
| Don't Remember | 19% | Didn't Know About EIC | 49% |
| | | Don't Remember | 36% |

Exhibit 3 – Previous Experience with EIC Filing⁹

I-CAN! EIC™ users almost universally find it eases the filing process considerably. Users have prepared and filed their tax returns in a variety of ways in the past, from doing it themselves to getting help from friends to hiring a tax-preparation service to do it for them. The vast majority, however, find that I-CAN!’s EIC™ module simplified the process considerably – fully 80 percent said using I-CAN!™ was either “much” or “somewhat” easier than the method they used last year, and only 1 percent said it was harder (see Exhibit 4).

⁸111 users responded to the question about “helpfulness.” A total of 133 users responded to the question about “Ease of Use.”

⁹ 125 users responded to the question about whether they had obtained the EIC in the previous year. Of those who did not receive the EIC, 66 responded to the follow-up question about why they did not.

Exhibit 4 – Comparison with Previous Preparation Methods¹⁰

| Who Prepared Return Last Year | |
|-------------------------------|-----|
| Self | 20% |
| Friend | 9% |
| Tax-Prep Service | 32% |
| Other | 40% |

| Ease of Use -- I-CAN! vs. Last Year | |
|-------------------------------------|-----|
| Much Easier | 69% |
| Somewhat Easier | 11% |
| About the Same | 7% |
| Somewhat Harder | 1% |
| Much Harder | 0% |
| Didn't File | 6% |
| Don't Remember | 7% |

From a technical standpoint, the I-CAN!™ system is working. Users are completing their tax returns. They are generating tax refunds for which they are eligible. They are highly satisfied with their experience. I-CAN!™ is bringing the EIC to people who have not received it before, and simplifying the EIC application process for both new and repeat applicants. These results are a promising indication of the system’s potential if it is more widely adopted in future tax years.

Most of the user sessions that were completed in the first year were done either via Internet or at Legal Aid Society of Orange County administered locations (see Exhibit 5). Partners have been slow to ramp up the use of the system by their clients and in their local communities. Indeed, partners besides LASOC accounted for only 20 percent of all successfully completed user filings. There were another 57 partner organizations whose clients did not complete any tax filings using I-CAN!™. The reasons for this will be explored more fully in the discussion of the Partner Interviews section of the evaluation, below.

Exhibit 5 – Partner Utilization¹¹

| Usage by Partner Organizations | |
|------------------------------------|-----|
| California Indian Legal Services | 1% |
| FSS Project T.E.C.H. | 4% |
| Goodwill Industries | 15% |
| Internet | 38% |
| Legal Aid Society of Orange County | 43% |

¹⁰A total of 119 users responded to the question about who prepared their return last year. 104 answered the question about ease of use with I-CAN!™ versus their experience last year.

¹¹ The total reflects 216 completed user sessions.

B. Partners' Perspective

In August and September 2003, following the release of this evaluation's Interim Report, The Resource conducted a series of interviews of I-CAN! EIC™ partner program staff to obtain feedback and insights from partner organizations that participated in (or contributed significantly to) the first-year implementation of the project. These interviews sought to address the following questions about the partners' experience with I-CAN! EIC™ (a copy of the partner questionnaire that was used in the interviews is attached as Appendix B):

- **Background:** What was the nature and timeline of their experience with the I-CAN! EIC™ module this year? What sort of outreach was conducted? How many users did they obtain? What support did they receive from the I-CAN!™ team?
- **Satisfaction with the module and the support they received:** How satisfied were partners with the module itself – its design, ease of use, quality of client experience, etc.? How satisfied were the partners with the support and assistance they received from the I-CAN!™ team in their efforts to implement the module?
- **Social impact:** How important do the partners think this project is in terms of its potential benefit for their client communities? What is the potential significance for individual clients and the larger community? How well do they believe I-CAN!™ has captured these potential benefits to date?
- **What worked well, and what could be improved:** What aspects of the module, as implemented to date, worked best – and least? What could be done to improve the module itself, or its implementation, to increase its impact and make it easier to use (for both clients and partners)? How could the I-CAN!™ team better support the partners?
- **Future perspective:** Do the partners plan to participate next year, and why or why not? What do they plan to do differently to enhance the success and impact of their implementation of I-CAN! EIC™? What could the I-CAN!™ team do to help?

In addressing these questions, The Resource worked with the I-CAN!™ team to identify a reasonably representative sample of partner programs, including those who a) successfully and fully implemented I-CAN! EIC™ during the 2003 tax season (i.e., obtained a significant number of users who completed their filings); b) those who were only partially successful; c) those who were not able to implement I-CAN! EIC™ in 2003, for any of several possible reasons; and d) organizations that contributed significantly to the development of the module or to the implementation process itself.

To keep the project within a reasonable scope and to minimize evaluation costs, LASOC and The Resource identified a target of six to eight partner programs to be interviewed. Clearly, the implication is that a sample of this size could not be statistically significant from a social science perspective – however, given the intent of the evaluation and its focus on obtaining input and feedback to improve the program and guide its further development (rather than assessing broader opinions about the program within the legal aid or social services community, from a statistical sampling basis), the evaluation team considered this a reasonable approach.

It should further be noted that there is an inherent sampling bias in this approach that could not be avoided without significantly altering both the purpose and structure of the evaluation itself (and increasing its resource requirements by a large multiple) – that is, the partners are inevitably composed of those who believe the I-CAN! EIC™ project is (at least potentially) of (at least some) value to their clients; those who did not hold this belief did not participate, and thus were not in our sample. Again, the evaluation team determined that this risk, though recognized, was acceptable given the intent of the evaluation, namely, to serve as a tool for assessment and improvement in order to improve the project’s chances for success and maximize the potential benefits for the client community.

Ultimately, interviews were conducted with eleven staff members of nine partner organizations broadly representative of the four categories of I-CAN!™ partners. The partners interviewed were:

- Kim Abbott, VISTA Leader, **Montana Legal Services Association**¹² (Montana)
- Hugh Calkins, Director of Research and Development, **Pine Tree Legal Assistance** (Maine)
- Donnicus Cook, President and CEO, **Broad Spectrum Community Development Corporation** (Los Angeles, CA)
- Joe Genova and Joris Hogan, Partners, **Milbank, Tweed, Hadley & McCloy, LLP** (New York)
- Malinda Lee and Janet Lewis, Legal Assistant and Directing Attorney, Community Development Project, **Public Counsel** (Los Angeles, CA)
- Ed Marks, Managing Attorney, Legal Aid Line, **Advocates for Basic Legal Equality** (Ohio)
- Kori Miller, Director, Work Source Center, **Goodwill of Southern California** (Los Angeles, California)
- Sonia Montero, Self-Help Project Manager, **California Indian Legal Services**¹³ (California)
- George Willis, Administrator, **Chapman University School of Law Low-Income Taxpayer Clinic** (Orange County, CA)

A key to success is getting implementation started well in advance of the tax season.

A recurring theme among the partners interviewed was that their ability to implement the I-CAN! EIC™ program successfully for the 2003 tax season was hampered by a late start – several noted that within this context, it was impressive that as much was accomplished and as many users were obtained as was actually the case. Most of the partners who were actually involved in implementing the module for their own client base did not begin the process until at least late January, and in some cases as late as March. All who commented on this factor recognized that this is too late in the tax-preparation timeline to capture a truly significant portion of the potential user base, since many of those who are eligible for a refund or credit

¹² Ms. Abbott also obtained and communicated input for the purpose of this evaluation from Alison Paul, Program Director of MLSA.

¹³ Input was also obtained by Ms. Montero from Michael Pfeffer, CILS’ Program Director.

complete their returns as early as possible. Several partners stated that it would be desirable to begin the process in the time frame of November to late December, in order to have I-CAN! EIC™ firmly established in the minds of the potential user base before they receive their W-2s at the beginning of the year.

This factor alone – i.e., the relatively late start to the implementation process compared to the overall tax-preparation timeline – appears to go a long way toward explaining why the number of users in 2003 was not higher than it ultimately was; several partners expressed disappointment at the low usage statistics. From a process standpoint, the partner program most directly and deeply involved in the implementation overall explained that this “handicapped start” was the result of delays in obtaining IRS certification as an “E-File Partner,” a critical step for the project, and that it was therefore very impressive that the I-CAN!™ team accomplished as much as they did on such a compressed schedule:

Like the people at LASOC, we were disappointed that there weren't more users last year, but the blame was really with the IRS. We couldn't begin marketing the program until I-CAN!™ got IRS approval as a certified “E-File Partner”, and that took a long time. They didn't finally give approval until November or early December. So it's very good that I-CAN!™ got so many users in such a short time, given that IRS gave them such a late head start right from the beginning. I expect there'll be many more users this year because we don't need to get IRS approval, so we can jump right on it. (Milbank, Tweed)

Other partners who were not able to implement I-CAN!™ fully (or at all) for the 2003 tax season cited internal problems in getting “ramped up” in time, ranging from staffing and/or space constraints to organizational preoccupation with large-scale mergers. Few felt that there was much the I-CAN!™ team could have done to address these issues, other than perhaps starting the process earlier. And the partners who were not able to implement I-CAN!™ fully last year, for whatever reason, generally have plans that will address these issues and allow them to participate fully in the next tax season:

We weren't able to get it implemented this year. The VITA site (downstairs), which actually handles tax-prep assistance, isn't wired – the Clinic (upstairs) is, and we were hoping that people would come into the VITA site, hear about I-CAN!™, and be shuffled upstairs by the staff down there to use the system. It didn't really work that way. This wasn't a problem with I-CAN!™, it was just that we were late starting and weren't set up properly. We hope by next spring to have the VITA site wired so people can use I-CAN!™ right there and then. (Chapman Law School)

We had resource and staff problems last year that prevented us from actually implementing the system; we just couldn't support the staffing and outreach requirements to get it going. Next year we want to have community access terminals with I-CAN!™ and other resources available. We're also expanding our website, and I-CAN!™ will be a natural plug-in for that. We'll also have an expanded regional network through which to promote it. (Advocates for Basic Legal Equality)

The biggest drawback this year was the late start. We just weren't able to get the word out to the client community as much as we would have liked – that was a big challenge. There were only three organizations this year that were able to offer physical I-CAN!™ terminals,

and there needs to be wider implementation. Next year we want to get off to an early start, well before the end of the year. (Public Counsel)

Getting the word out: both formal and informal outreach methods can be effective.

The partners who participated in I-CAN! EIC™ in 2003 became involved in a variety of ways, reflecting the informality and multi-channel communication methods of the legal services network. Several heard about the project through various listservs within the legal aid community; others through conferences or by word of mouth. Still others have had ongoing involvement in other projects administered by LASOC, particularly the National Technology Assistance Project. Virtually all said they were excited when they learned about the EIC project:

I heard about I-CAN!™ last spring, either through a listserv or from Gabrielle [Hammond], and thought “wow, this is a great idea.” (Chapman Law School)

As Milbank’s Director of Public Service, I’m always looking for opportunities to apply our firm’s pro bono efforts for the greatest possible benefit to the largest number of people. I heard about LASOC’s plans to launch an EIC module about a year ago, and it set off firecrackers. It was the best concept I’d heard of in ten or twenty years for law firms to help many, many people. (Milbank, Tweed)

The wide variety of relatively informal ways in which the partners became involved in the I-CAN! EIC™ project points to both a strength and a weakness of the ways in which it has been “marketed” to potential partners up to this point. On the “plus side,” in spite of a relatively late start and the lack of major funding to promote the project externally, a large number of potential partners were informed about the EIC project within a short time, and 62 agreed to participate – though far fewer were ultimately able to implement the module fully. This is a testimony not only to the relative efficiency of the legal services community’s informal networks and its commitment to proactively seek out new and innovative ways to serve the client community, but also to the immediate and widespread recognition of the enormous potential benefits the I-CAN! EIC™ project offers to large numbers of low-income people. On the “minus side,” this relatively informal, word-of-mouth partner recruitment approach may be less than ideal in future years, given that some partners discovered the project too late to implement it optimally, and other potential high-value partners may not have heard about it at all.¹⁴ Going forward, in future years a more systematic approach to recruitment of partners may be appropriate to maximize the potential reach and impact of the project.

¹⁴ For the 2003 tax season, it is open to question whether or not the I-CAN!™ team would have had the capacity to enlist or support a larger number of partners than were actually enrolled, given resource and staffing constraints, the enormous demands placed upon the team to implement the project within a severely constrained timeframe, and the need to develop many tools, processes, and forms of support “on the fly” as the project evolved. In the first year, therefore, it is probable that the “informal method” of partner recruitment was more than adequate.

Partners universally believe the I-CAN! EIC™ project has an enormous potential to benefit the low-income community.

Those interviewed all expressed a truly impressive degree of support for the goals and objectives of the project, and believe I-CAN! EIC™ has vast potential to benefit the low-income population within their own communities and nationwide. A sample of partner comments on this point:

A lot of clients are missing out on the EIC, either because they don't know about it or because they fill out the applications wrong. This is money in their pockets that they desperately need. This is not just about asserting a theoretical legal need that clients might have, it's about real money that can make the difference in their ability to put food on the table. It often helps people who are in temporary situations where they're struggling for a while to get a leg up and get back on their feet. (Advocates for Basic Legal Equality)

A lot of people were going to [commercial tax preparers] and paying them to do their taxes for them – or, worse, they weren't doing their taxes at all, or weren't aware of the credits that were available to them. We were able to change people's perception of how to get their taxes done and what they're eligible for, and make them realize it's easier to get their taxes done here – and it's free!... The potential benefit is enormous – that's why we really embrace it so much. It should be more of a focus for us, especially when we're representing what we do here, and not just during tax season (which is when we usually focus on it). This can be enormous in bringing in money to taxpayers and the people who really need it – and not just to them, but to the City of Los Angeles. That's what we're all about, bringing jobs and income to the community and empowering people to make better choices. (Goodwill of Southern California)

The I-CAN!™ module meets a very big need, especially because of finances. People with issues with paternity or family law have other resources out there in the community to help them, but for tax problems there's really nothing. Many people in rural areas especially have access to the internet but not to anything else... This is very important for the client population. If legal services programs can find a way to help low-income people put more of the money they deserve back into their pockets, it can mean being able to buy groceries for a month, or clothes for the kids. It's a very big deal. (California Indian Legal Services)

The potential impact could be huge, and could put so much additional money into clients' pockets. (Montana Legal Services Association)

The Earned Income Tax Credit is simultaneously the single greatest potential engine for the redistribution of wealth to the working poor ever passed by Congress, and also one of the most complex pieces of tax legislation in existence. Prior to I-CAN!™, this made it almost completely inaccessible to the people it was intended to benefit and made them very vulnerable to those who claimed to help them get the EIC, and instead would take most of their refund in fees... The I-CAN!™ program is the first and only one of its kind that makes complicated tax benefits readily accessible to the man on the street free of charge – and it does it in several languages, which makes it even more impressive. I-CAN!™ has the potential to vastly change the landscape and finally accomplish the goals that Congress originally set out for the EIC. I-CAN!™ has the potential to be the most significant pro bono matter we've ever worked on. (Milbank, Tweed)

In spite of the barriers encountered in implementing I-CAN! EIC™ in its first year, there were few reservations expressed by the partners regarding the project's value. Several expressed disappointment in the low number of users in the 2003 tax season, and others noted that I-CAN!™ may ultimately prove to be only one of several possible solutions to the need it is designed to address, rather than “the” solution. However, the fact that all plan or hope to participate next year, and that several plan to dedicate additional resources and make substantial improvements to their implementation plans and outreach strategies, seem to be a powerful indication of the continuing support and belief the partners retain in the project, in spite of the first-year challenges.

This is the beginning of something that can become a big deal as we become more sophisticated with developing dialogues to help people through various legal issues, including forms preparation. This particular implementation may not turn out to be a big deal, since there are half a dozen other services that provide free tax preparation online and that duplicate I-CAN!™ somewhat, including the IRS' File Free Alliance. They don't include video, and aren't as attentive to foreign-language issues, but there's something being made available by multiple sources. But I-CAN!™ and e-filing are certainly a model of service delivery that we all need to learn from, and the process has been educational for us. We plan to participate again next year; this is an exciting project. (Pine Tree Legal Assistance)

For the initial year of a pilot project, it worked very well. This was a huge undertaking, and no one at Public Counsel expected perfection. Overall, we were very satisfied with the results. We are very interested in pursuing further collaboration with I-CAN!™ because it has enormous potential. It could enable people who qualify for the EIC to get it without having to go through a tax preparer, and get the money directly into their bank accounts. It opens up the whole world of the EIC to the people who really need it. Otherwise they're likely to just go through a tax preparer or fill out their 1040EZ, and never hear about the fact that the EIC even exists. (Public Counsel)

Partners were very satisfied with the support they received, and generally satisfied with the module itself – with some suggestions for improvement.

Overall, the partners had nothing but praise for the I-CAN!™ team, and were highly satisfied with the support and assistance they received. Some noted technical issues with web-enabled training sessions, and several offered suggestions for additional or enhanced forms of support that would help them implement I-CAN!™ better and more easily in coming tax seasons. However, all expressed a very high level of satisfaction with the people on the team and their responsiveness, professionalism, and dedication:

The team was very impressive. What was most impressive was that all these people had other jobs and other projects, and yet they were able to do a great job with this project and accomplish a great deal in such a short time. [One of the I-CAN!™ team members] is one of the most professional clients I've ever worked with, including paying clients and pro bono both. (Milbank, Tweed)

The training was excellent. The online training was the best use of WebEx I'd seen up to that point. There were a couple of technical issues [with the online training, but] the people were very good. We were well satisfied overall with the support we received. (Pine Tree Legal Assistance)

The training and materials were excellent, and the people were very knowledgeable. (Broad Spectrum Community Development Corp)

The support we used the most was the Public Service Announcements and the tech help line. We always got our questions answered, so that was pretty good! We also participated in the conference calls and the computer training, which were good except that there were a lot of people on the call and it was hard to follow, and the system didn't work on the WebEx training. That was frustrating, but not LASOC's problem. (Montana Legal Services Association)

Overall, all of the partners interviewed who had experience with the I-CAN!™ team's support and technical assistance rated that service a 3 or 4 on a 4-point scale (with 4 being the best). None raised serious issues or problems. Areas that were cited for improvement were generally technical, and included:

- Resolving technical issues with the web-enabled training medium, such as the inability of some computer monitors to display video.
- Making outreach and public education templates more generic and easily adaptable to partners' local situations.
- Creating "scripts" that partner organization staff can easily use to answer users' questions, and "desk books" containing FAQs for use by librarians, outreach personnel, and other "partners of partners" that might be enrolled within the community.

Likewise, when asked how satisfied they were with the I-CAN! EIC™ module itself – its design, ease of use, and clients' feedback regarding their experience – partners were generally highly positive in their comments, with some suggestions for improvement. For example:

What worked best about the system is that it's all basically yes/no questions and numbers that come straight from the user's W-2, so all they have to do is follow along and enter the dollar amounts where they're asked for them and the system gets them to the right place. It's pretty amazing for clients whose reading comprehension isn't very strong. Very impressive. I really like the system, and I can't think of what I'd want to improve. I've used different free tax help systems myself, for my own tax returns, and I actually liked I-CAN!™ better. It's just very simple and easy to use. (Montana Legal Services Association)

The greatest success of I-CAN!™ has been the creation and distribution (as much as it was possible to do so) of an interactive, multi-language system that works – that was the genius of LASOC. (Milbank, Tweed)

Overall, I-CAN!™ exceeded my expectations. I had some reservations at the start and thought it wouldn't be well-received. But it's an excellent product and far exceeded my

expectations. We want to roll it out far more broadly and market it across LA County this coming year, and I want I-CAN!™ to participate in our conference. It's a great product. It simplifies tax preparation and is far less resource-intensive than the assisted preparation we've used in the past. We typically spend hours, if not days, training volunteers – but we can train someone on I-CAN!™ in only about an hour! (Broad Spectrum Community Development Corp)

I think it's a great system. The streaming video is a plus – it really puts people at ease. A live person would be even better, but the video is a good substitute. It's a really clean design that will help 90% of the people really well. (Advocates for Basic Legal Equality)

We were totally satisfied with the module itself – we just have to pump up the marketing. (Chapman Law School)

It met about 90% of my expectations... We didn't really have extremely high expectations – this was the first time, after all. We had a feeling we'd be able to do a lot more than before, and we did – we had about a 75-80% increase over past years in the number of filings, but we still only managed maybe 80% of what we could have done, mostly because of the late start, the training required, and the need to organize the volunteers. Anytime you get started on something like this, you have to work the bugs out, and we did discover some things along the way that we learned from, like the need to get started earlier, have more publicity, and be ready to go when you tell people it's available. We had more than 100 or so people on the waiting list (we took down the names of people who wanted to use the system while we got the people organized and trained), and we were only able to get to about 40-50% of them. (Goodwill of Southern California)

Suggestions for improving the module itself included:

- Adding support for filing state tax returns, as well as federal (this was perhaps the most common and significant single request from partners).
- Adding additional languages (the module currently supports English, Spanish, and Vietnamese), and resolving technical issues with displaying foreign-language fonts correctly.
- Ensuring that video help works properly as broadly as possible on user workstations, and potentially offering a “text-only” option for users accessing I-CAN!™ over a low-bandwidth connection.
- Making the initial screens easier to navigate – one partner noted that it wasn't clear on some early screens in the module what steps the user needed to take, and even some of their staff who were asked to test the system found it confusing in a few places.

Educating the public about I-CAN!™ and the EIC was perhaps the greatest challenge that partners faced – and the area where they could use the most help in the future.

A theme that was continually repeated in the partner interviews was how challenging it was to spread the word about the I-CAN! EIC™, educate the public about the Credit itself, and obtain a significant number of users given the very short timeframe 2003 tax season. Virtually all were critical of their own efforts and resource constraints, rather than of the I-CAN!™ project team.

The barrier that was most frequently cited was simply the late start, and the difficulty of deploying sufficient resources within their own programs quickly enough to make a difference before the filing deadline.

The I-CAN!™ team deployed a number of strategies and resources in an effort to help partners perform outreach, including publicity templates, public service announcements, and direct assistance in developing materials for public consumption within the partners' own communities. These materials received generally positive reviews, though with some suggestions for improvement. Most of the suggestions and thoughts about how to make the outreach program stronger centered around outreach strategy, rather than specific forms or materials that I-CAN!™ provided this year. The partners had many constructive suggestions regarding outreach and coordination; for example:

In the Los Angeles area, I-CAN!™ could be more involved in outreach. We don't really have any budget for it, so adding I-CAN!™ was an afterthought. We should get together early on to develop a strategy to get the word out and have materials ready to send out. And not just flyers, which were the only thing available this year. The flyers were a tri-fold design that required us to fold them and insert them in envelopes – it'd be better to have postcards that could be mailed on their own to a targeted list of people, along with small, simple stuffers on EIC and I-CAN!™ that can be inserted into utility bills or mailings from the County. There was also a problem with marketing I-CAN!™ in LA County this year, because LASOC was pushing it so heavily in Orange County that LA County came to see it as an "Orange County" initiative and wouldn't let us use County funding to promote [I-CAN!™]. This year, we should get together early with the LA County people to position I-CAN!™ properly, explain what it's about and clear up any misconceptions, so we can free up funding to promote it more effectively. (Broad Spectrum Community Development Corp)

There could definitely be more publicity – we got a late start. Being new, we didn't have the infrastructure in place. Legal Aid did, and they provided a lot of information and materials for us, which we distributed as best we could, but we still got going late. It needs to be something we publicize year-round. We've sent out letters to the people who came in to use the system last year, and we still have the flyers and posters up at the Work Source Center to keep people aware of the system. (Goodwill of Southern California)

We had issues with the actual delivery of services in our area, because it wasn't clear where to refer clients to use I-CAN!™ – we didn't get a list of actual locations of the kiosks or VITA sites until February or March, and so we didn't know where to tell people to go to use the system. Next year it would be helpful to have a list of the sites where the actual I-CAN!™ terminals are located on the website, along with what kind of help is available at each of those sites, so when we refer people to I-CAN!™ we and the clients know what kind of services they can expect. People need to have easy access to the filing locations... There needs to be better coordination between referral agencies (like ours), VITA sites, and the organizations that actually provide I-CAN!™ terminals with the EIC module on them. The system needs to be streamlined. (Public Counsel)

One failed bit of publicity was in an attempt to do outreach to the Vietnamese community on a local Vietnamese-language radio show. We wanted to take advantage of the fact that I-

CAN!™ offers a Vietnamese component, so we got the host of this show, who is a leader in the local Vietnamese community, to do a segment on I-CAN!™. Unfortunately, when he did the show, he couldn't get I-CAN!™ to work in Vietnamese – it requires special fonts to display correctly, and he couldn't get it to work. So the show was a bust and we lost our opportunity with the Vietnamese community, and we didn't get any of them to use the service. (Pine Tree Legal Assistance)

We'll be gearing up the materials and publicity much earlier this year, starting the push in October with the tribes. We'll have flyers, posters, model intake questionnaires for the tribes, and so forth. We think this will increase our number of I-CAN!™ users by at least three times over this year. We also had pamphlets – LASOC added our logo to customize them. And we distributed a one-page flyer announcing that the service was available and put it up in the lobby. The best outreach was the posters. People really liked them – they were big and splashy, and they generated the most attention and the most calls. They were ones that we created – I don't think LASOC had produced any actual posters like that (ours were 11x17, they just had pamphlets). I-CAN!™ should look into using them next year. They can be prominently displayed, with a phone number or website to contact for more information, and they get a lot of attention. (California Indian Legal Services)

The challenge with the Public Service Announcements is the timing – you have to get them into the stations' air time rotations. How hard this is depends on the time of year and what other things the stations have going – for instance, if it's election time, there's no way you're going to get worked into their schedule. We got a lot of air time in Billings and a lot of calls as a result – unfortunately, a lot of them said “it's too bad I didn't know about this earlier, before I went to H&R Block.” We were just too late. Next year, we'll definitely start earlier. You have to start a month ahead of time to get PSAs in the rotation. You want them running in mid- to late-December, so you have to start your campaign in November. (Montana Legal Services Association)

In the future, I'd like to see publicity – any kind of publicity, whatever they need to do. It's especially important to have visibility where the low-income people are and where they work – at grocery stores, laundromats, community centers, places where they go and where they congregate. We'd especially need some visibility in the Spanish-speaking press and neighborhoods, since that's our biggest language group after English. I don't know how effective internet-based publicity would be, since I don't know how many people in this population are on the internet. The free press would probably be more effective. (Chapman Law School)

It was clear from the focus of the partners' suggestions that outreach, publicity, and public education – both on the Earned Income Tax Credit itself, and to spread the word about the availability of I-CAN!™ as a viable, free alternative to paid preparers – was the area where they saw the greatest room for improvement and the greatest potential to increase the impact of the project on the low-income community in their regions. Although most believed the responsibility for performing this outreach should lie on them and their staff, there were a number of ways in which they felt the I-CAN!™ team could provide additional help and support in this effort. The most critical suggestions included:

- Start earlier to give partners the time they need to get the word out to their communities most effectively and organize broad-based publicity and public education campaigns in time to hit the most critical milestones in the tax season. (The consensus appeared to be that the effort should begin no later than October or November.) Consider continuing some level of publicity year-round.
- Provide an expanded range of templates and materials that can be easily adapted to the local communities that partners serve. Materials suggested included posters, card-sized inserts for mailings, scripts and “desk books” for distribution to third-party community partners like librarians and staff at community or tribal centers, and educational materials about the EIC and Refund Anticipation Loans.
- Translate outreach and education materials into a broader range of languages.
- Add a capacity to field user calls nationwide, to make it easier for partners with limited resources to link to the I-CAN! EIC™ on their own websites without the need to dedicate staff time and training to the system within their own programs. (Note: This would require substantial additional funding, not currently allocated, to enable LASOC to set up and staff a national call center to provide end-user support for the EIC module.)

All of the partners plan to participate next year – and they generally plan to increase their emphasis on the program substantially, in spite of the first year’s “road bumps.”

Every partner interviewed, including those who were not able to implement I-CAN!™ successfully in time for the 2003 tax season, said they plan to participate in the project next year. (One partner, Advocates for Basic Legal Equality, caveats this commitment with the qualification that they may not be able to devote the resources required in time to participate in the 2004 tax season, due to the organizational disruption and resource drains associated with a large-scale merger currently underway, in spite of their strong support and enthusiasm for the I-CAN! EIC™ project.) The fact that these partners not only plan to continue their participation and support, but are generally planning to increase the resources, time, and energy they dedicate to the implementation for 2004 relative to their efforts in 2003, is perhaps the strongest possible endorsement for the project from those in the best position to assess its potential and the quality of the I-CAN!™ team behind it.

Indeed, several partners noted that the greatest challenge facing the I-CAN! EIC™ is the lack of dedicated, large-scale funding to enable the I-CAN!™ team to expand and devote the resources required to maximize the program’s potential.

If the IRS were serious about making the EIC available to people and making projects like I-CAN!™ a success, they’d be funding LASOC like crazy to provide the needed support. (Advocates for Basic Legal Equality)

What would really help would be having more assisted modules available – more sites where there are computers available and people on-site to help users and answer their questions. This would take funding. That was why we chose to participate only as a referral agency last year – there was no way we could free up the resources and staff time to make terminals available to clients ourselves and provide the support they need. The funds just weren’t available. (Public Counsel)

The software is fine, and the second-year documents and disclaimers are where they need to be. Now they need to harness all that energy out there. The challenge is not just to sign up people and get users on a computer, but to do the outreach and educate the public about the EIC. Doing this would border on the superhuman, and they're not specifically funded for it. They really need support and funding so LASOC can do the outreach. It's one thing to do what they've done, which is significant – it's another thing entirely to get it implemented and proactively spread the word so the millions of people out there can get the billions of dollars now going into the pockets of for-profit providers. Hopefully someone will come along and realize the program's potential, and want to fund it. (Milbank, Tweed)

The partners have themselves already dedicated substantial resources to the project due to their perception that it has an enormous potential to impact the low-income community nationwide and fulfill the vision that originally motivated Congress to create the EIC. This is particularly the case with contributors like Milbank, which dedicated major staff resources and organizational commitment to help the project become a success. But each of the partner organizations involved, including those who were only partially successful in implementing I-CAN!TM in the first year, devoted staff time and resources which could readily have been allocated elsewhere within their perpetually resource-poor programs and worked hard to extend the EIC program to their client communities. They each plan to continue and, indeed, enhance this commitment in their own right; their call for dedicated additional funding to enable LASOC to expand the project and support and promote it more fully appears entirely justifiable, given the still-untapped potential that the project represents.

C. The Challenges Ahead

The main challenge ahead is threefold: 1) further activation of the partners, 2) increasing public awareness in the low-income community, and 3) obtaining the substantially increased, permanent funding required to expand and fully support the program.

Looking forward, the first critical step that needs to occur to enhance the project's success is to further develop and activate the partner base nationwide. Although a surprisingly large number of partners signed on for the first year, considering the late start, a much lower number were successful in implementing the module, and user statistics were therefore low – disappointingly so, both to the I-CAN!TM team and to several of the partners who had hoped for much more substantial use rates. Although there can be many reasons for the limited implementation success and low usage that have little or nothing to do with partners' enthusiasm or support for the system or their perception of its value, increasing this rate of partner usage and outreach to partners' communities will be critical to the module's future success.

A related challenge is how to increase public awareness of the I-CAN! EICTM module and its potential uses, benefits, and accessibility – particularly within the low-income community that the system is designed to serve. Although I-CAN!TM clearly obtained substantial benefits for those who completed the module and appears to have been received enthusiastically by users, the absolute numbers of I-CAN!TM-enabled filings this first season were not large. Publicizing the system, making potential users aware of how to access it and what benefits it offers, and performing local outreach (including broadcast advertising such as public service announcements) in collaboration with partners to support increased utilization in partner communities will all be critical steps to realize the potential of the system.

This may not be within their control, but there's a need to harness the latent resources that are out there that have a great desire to get the EIC to people who need it. There's an enormous reservoir of goodwill out there for this among other legal services programs, Congress and state and local governments, other community service providers, and so forth. This is a tremendous opportunity if they can find ways to tap into it and harness all that energy and bring it to bear to make the project a success – even if it's likely to be like herding cats sometimes. (Milbank, Tweed)

Once the challenges of activating partners and increasing public awareness have been addressed, the usage in the second season of use will almost certainly climb and the beneficial impacts produced in the first season of I-CAN!TM usage will be dramatically expanded. The dollar impacts of these benefits on clients and communities could be significant. For example, by extrapolating the dollar benefits obtained by successful users in 2003, it is possible to estimate the impacts on low-income I-CAN!TM users and their communities assuming varying rates of I-CAN! EICTM usage:

Exhibit 6 – Projected Dollar Benefits by Number of Users¹⁵

| Number of I-CAN! EITC Users | Average EIC/User | Average Additional Credits/User | Average Total Credits/User | Total Dollar Benefits to Users | Total Dollar Benefits to Communities |
|-----------------------------|------------------|---------------------------------|----------------------------|--------------------------------|--------------------------------------|
| 500 | \$1,570 | \$893 | \$2,463 | \$1,231,542 | \$2,315,299 |
| 1,000 | \$1,570 | \$893 | \$2,463 | \$2,463,084 | \$4,630,598 |
| 5,000 | \$1,570 | \$893 | \$2,463 | \$12,315,420 | \$23,152,990 |
| 10,000 | \$1,570 | \$893 | \$2,463 | \$24,630,840 | \$46,305,980 |
| 50,000 | \$1,570 | \$893 | \$2,463 | \$123,154,202 | \$231,529,899 |

As these rough estimates indicate, even if I-CAN!TM is able to capture only a very small percentage of the total number of individuals filing for the Earned Income Tax Credit each year, the potential benefits to clients and the communities in which they live is huge – potentially in the tens of millions, or even hundreds of millions, of dollars per year. In addition, one cannot fail to note that every dollar of Earned Income or other credits obtained through I-CAN!TM is obtained free of charge and *goes directly into the pockets of those for whom the credit is intended* – not into the profits of paid preparers through tax-preparation fees or Refund Anticipation Loans.

It should be noted that in the opinion of the evaluation team, the usage assumptions shown in Exhibit 6 are by no means aggressive. The nature of the I-CAN! EICTM module as designed and implemented is such that even a large number of incremental users will likely *not* create a directly proportional increase in the resources required to deploy and support the module – i.e., increasing the number of users ten-fold would not generate anything close to a ten-fold increase in the cost of the program. Indeed, with the “sunk cost” of developing the module already paid, and many of the outreach materials, procedures, and initial partner recruiting already in place, the incremental “upside” in terms of increased benefits to the low-income community through increased usage, relative to the cost of increasing that usage through greater outreach, training, and client support, is enormously favorable.

Maximizing the success and capturing the greatest possible proportion of the potential benefits to the low-income community will, however, require that the I-CAN!TM team successfully overcome the third challenge – namely, obtaining significantly increased, permanent funding to support the project going forward. Additional funding is required to enable I-CAN!TM to:

- Increase support for partners’ outreach and education efforts related to the EIC and I-CAN!TM
- Provide ongoing training and technical assistance to partners (and the organizations that the partners themselves recruit in their own communities)

¹⁵ Dollar benefits per successful user are based upon the averages obtained in 2003. The benefits to communities assume the standard “Regional Economic Multiplier” used by the U.S. Department of Commerce to estimate the impact on California communities of external (originating from outside the state) payments to low-income families (i.e., each \$1 in benefits circulates 1.88 times through local economies in the form of rent, salaries, goods and services purchased from local businesses).

- Launch and promote regional and/or national publicity and public education campaigns around the EIC and to increase public awareness of I-CAN!TM in complement to partners' own efforts
- Further develop and improve the module itself, including adding support for additional languages and implementing state modules (which are in high demand among partners and are critical to the programs' eventual success)
- Develop and support a centralized, national user support center (if desired and feasible)
- Develop additional outreach, education, and technical materials for use both by the I-CAN!TM team and by partners, including translating existing materials into additional languages and media
- Fund the development and deployment of Public Service Announcements, including customizing PSAs to the requirements of local communities and specific partners

Given the potential impact of this project and the considerable support, enthusiasm, and buy-in it has already built among both (admittedly small numbers of) users and the partners who have participated, it seems evident to the evaluation team that obtaining this type of increased funding support is both justified and necessary.

IV. Conclusion

I-CAN!TM's EIC module shows a great deal of promise in creating an easy-to-use, understandable system to assist low-income workers to prepare tax documents and apply for the Earned Income Tax Credit and other tax benefits for which they may be eligible. High satisfaction rates and positive feedback from users in exit surveys appear to indicate that the system, if broadly implemented, would simplify the filing and preparation process considerably and obtain substantial dollar benefits for needy users. Highly positive feedback from partners about both the project itself and its potential benefits for the client communities they serve seems to indicate a substantial base of support and enthusiasm upon which the project can build to maximize the program's success. Partners also provided a wide range of constructive suggestions and feedback to help the project perform still more effectively in the future and increase its impact on the low-income community.

Looking ahead, the next steps for I-CAN! will be to further activate and energize the partner base, increase public awareness of both the module and the EIC itself, and garner the ongoing funding support required to keep the project alive and develop it to its full potential. The team appears to be well positioned to achieve these objectives, *if* they continue to receive the support they need from the legal aid community and manage to win significant resources to expand the project. The evaluation team is excited about the opportunities and vast potential that face this project, and believes I-CAN!TM is a highly effective model that can be effectively adopted by the legal aid community at large for the sake of maximizing access and client benefits nationwide.

Appendices

- Appendix A: Copy of User Survey module
- Appendix B: Copy of Partner Interview Questionnaire
- Appendix C: List of 2003 participating partners