

# USING INDIVIDUAL INCOME TAX DATA IN AUTOMATIC VOTER REGISTRATION SYSTEMS: A STATE-BY-STATE ANALYSIS

BY VANESSA WILLIAMSON

## Resident Income Tax Return

Check here if this is an AMENDED return.

Your first name  Initial  Last name

If joint tax return, spouse's/RDP's first name

Additional information

Street address

City



...s prior name (see instructions)

Enter your county at time of filing (see instructions)

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**VANESSA WILLIAMSON** is a Senior Fellow in Governance Studies at the Brookings Institution, and a Senior Fellow at the Urban-Brookings Tax Policy Center. She studies taxation, redistribution, and political participation.

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# I. INTRODUCTION

**Each year, more than 150 million U.S. households file their income taxes; what if they could simultaneously register to vote or update their voter registration?**

While the immediate prospects are dim for federal legislation to improve voter access, states can take action to allow their citizens to register to vote while they are filing their state income tax returns. Implementing such a policy would reduce the paperwork burden imposed on the citizenry while helping to ensure the accuracy and comprehensiveness of the state voter registration rolls.

This report assesses the effectiveness of using state income tax data for the purpose of automatic voter registration or re-registration, focusing on the level of match between each state's standard individual income tax form<sup>1</sup> and its voter registration requirements. States vary in the data they collect at tax filing, as well as their requirements for voter registration. For each element of the voter registration application, this report identifies which states already collect the required data at tax filing and proposes revisions to income tax data collection that would bring the voter registration and tax filing procedures into closer alignment. These conclusions are summarized in a checklist for states interested in moving toward a system that allows for voter registration or re-registration at tax filing.

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**“The states most ready to implement tax-time voter registration updates are Alabama, California, Colorado, Georgia, New Mexico, New York, Vermont, and Virginia.”**

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The report also examines which states are best positioned to use state tax data as a part of automatic voter registration or re-registration procedures. Some states cannot feasibly implement a tax-based voter registration system, either because they do not collect state income taxes or because they do not have a statewide voter registration system. Nine states (Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington, and Wyoming) do not have a state income tax. North Dakota does not require voter registration.

This report therefore focuses on the 40 states, plus the District of Columbia, that collect a state individual income tax and require voter registration. All of these localities would have

to collect some additional information on their state tax forms to make voter registration feasible. But, particularly to allow already-registered voters to update their registration, these changes are small and achievable. Twenty-three states already collect most of the data they would need, and eight states collect nearly all of the required information. The states most ready to implement tax-time voter registration updates are Alabama, California, Colorado, Georgia, New Mexico, New York, Vermont, and Virginia. To implement full-scale registration would require a larger change; to accommodate new registrations, the most efficient approach would likely be a separate “Schedule VR” voter registration form included with the standard tax form.<sup>2</sup>

## II. MATCHING DATA

**Voter registration** requirements vary by state. This section examines in turn each standard voter registration requirement and considers whether and how state income tax form data matches that requirement.

### NAME

All state income tax returns require the full legal name of the tax filer, as well as the full legal name of their spouse (if filing jointly). In this regard, all states with an income tax form have a starting point for providing voter registration to their tax filers.

In addition to the primary filer and their spouse, there can be other adults on a tax return who might be eligible to vote: adult dependents. For instance, a primary tax filer may support an aging parent or a young adult child who is a full-time student. These adults can be claimed on one’s tax return under only limited circumstances. They typically must, for instance, reside with and be supported by the tax filer and earn less than \$4,300 a year.<sup>3</sup> Name, identification numbers, and other information about adult dependents are usually listed on a separate form from the standard state income tax form. The recommendations below focus on adults listed on the standard return but are equally applicable to adult dependents.

## FORMS OF IDENTIFICATION

Sec. 303(a)(5)(A) of the Help America Vote Act of 2002<sup>4</sup> requires the provision of certain information by voter registration applicants: for those with a current and valid driver's license, the driver's license number; for other applicants, the last four digits of the applicant's Social Security number. Those without either a driver's license or Social Security number must be assigned a unique identifying number by the state. It is left to the states to determine whether an application has provided sufficient information to meet the requirements.

The identification number provided by a registering voter is important both for initial identity verification and for matching voters updating their registration to their existing record in the state's voter roll. For both of these reasons, any tax return-based voter registration system would benefit from a complete match between the identification required for income tax filing and that required for voter registration.

All state income tax returns require the Social Security number or taxpayer ID<sup>5</sup> of the tax filer, as well as their spouse's if filing jointly. Eight states (Alabama, Arkansas, Delaware, Georgia, Kentucky, New Jersey, New Mexico, and Virginia) also ask for the tax filer and spouse's driver's licenses or state ID numbers. In addition, South Carolina only asks for a Social Security number, not a driver's license number, on the state voter registration form.<sup>6</sup> These nine states therefore have a complete match between the forms of identification associated with tax return filing and voter registration.

The remaining states do not have an exact match between the ID numbers collected on the tax return and voter registration form. In general, the tax return collects Social Security numbers, and the voter registration form has entries for both the driver's license and (usually partial) Social Security numbers.<sup>7</sup> But in 27 cases, a Social Security number is accepted for voter registration *only from those who do not have a driver's license number*.

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**“Those without either a driver’s license or Social Security number must be assigned a unique identifying number by the state.”**

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In the four remaining states (Iowa, Mississippi, Montana, and New York), the instructions for the paper voter registration application do not appear to prioritize the driver's license number over the Social Security number. For example, the New York state voter registration has entries for the driver's license number and the last four digits of the Social Security number, with an instruction reading: “You must make one selection.” The identification provided on state tax returns in these four states therefore meet the state's voter registration identification requirements.

However, if a tax filer wished to update their voter registration after previously registering with their driver's license number, their identification numbers would not match.

## Next Steps

- States that do not currently have a complete ID match should request a driver's license number from tax filers and their spouses.
- States should allow SSNs to be used as an acceptable primary form of identification for those registering or re-registering via the state income tax return. One challenge of this approach is that some states currently assert that federal law requires the collection of driver's license numbers from any applicant who has such a number. However, other states (South Carolina, Kentucky, and Virginia) collect only Social Security numbers on their voter registration forms.

## DATE OF BIRTH/AGE

The voting age in the United States is 18 years old, though some jurisdictions allow 16- and 17-year-olds to "pre-register."<sup>8</sup> To ensure that only legal adults vote, all states that require voter registration require the applicant to include their date of birth. Twelve states (Alabama, California, Colorado, Georgia, Illinois, Louisiana, Minnesota, New Mexico, New York, Oregon, Vermont, and Virginia) and the District of Columbia ask for the date of birth of the tax filer and their spouse if filing jointly. Other states collect dates of birth in certain instances, like when the applicant wishes to receive certain tax benefits that are only available to senior citizens but not for those completing only the standard income tax return.

## Next Steps

- States that do not currently collect date of birth information from their tax filers should add this field to their state income tax forms, both for the primary tax filer and their spouse.
- Even without a date-of-birth match, states that can use a tax filer's Social Security number or driver's license number to match a tax filer to their voter file should be able to complete re-registrations that update name and address fields.

## RESIDENTIAL ADDRESS

For voter registration purposes, a voter must be registered based on their actual place of residence. By contrast, state income tax returns ask for the tax filer's mailing address, which can be a P.O. box or location other than where the tax filer resides.

Four states (California, Maryland, New York, and Vermont) clearly collect physical home address data in addition to the tax filer's mailing address.<sup>9</sup> In Vermont, Maryland, and New York, the tax filing instructions specify that the physical home address should be as of December 31st of the previous calendar year. California, however, includes a checkbox for whether the tax filer's mailing address is also their principal/physical residence at the time of filing; California is therefore the only state where the current state tax return provides the address information necessary for voter registration.

A number of states, including Georgia, ask the tax filer to check a box if their mailing address has changed since their previous tax return. This information could be very helpful in identifying tax filers who need to update the address where they are registered to vote – but only if the tax form were to confirm that the tax filer's mailing address is also their physical, legal residence.

### Next Steps

- States should offer a checkbox option allowing tax filers to confirm whether their mailing address is the current, physical, legal residence of the tax filer and/or their spouse.

## ATTESTATIONS AND SIGNATURE

In addition to the name, address, date of birth, and identification information, all states require those registering to vote to make a series of attestations. For example, all states require those registering to vote to attest that they are citizens of the United States, and almost all states require that voters explicitly attest that they are residents of their locality. Some states also require those registering to vote to attest that they are not disqualified by state-specific rules regarding felony convictions<sup>10</sup> or legal judgements of mental incompetence.

Whether a tax filer meets these requirements can generally not be drawn from existing tax data. With the exception of residence, these requirements do not make up a part of the tax filing process. For instance, no state income tax return distinguishes citizens from non-citizens.<sup>11</sup> And, though state tax forms distinguish full-time residents from part-time residents and nonresidents,



residency standards for taxpaying differ from residency standards for voting. Most important, one's residency for tax purposes refers to one's residency during the tax year, rather than one's residency at the time of tax filing.

Finally, though all tax forms require a signature and are dated at the time of signature, those signatures are not required to be ink signatures or digital pictures of an ink signature. Those using tax filing software, for example, commonly just type their name in the place of a signature. As a result, the signature provided at tax filing does not generally meet state requirements for voter registration purposes.

## Next Steps

- Some of the requirements met by voter registration attestations may be verifiable from other data collected in the tax filing process. States that collect driver's license information on the tax return may be able to verify applicants' citizenship status.<sup>12</sup> Residency requirements would be met by the inclusion of the address checkbox proposed above.
- In addition, states may need to modify their signature requirements for voter registration in order to accept income tax form-based registrations.
- But for states that wish to offer first-time voter registration at tax filing, a separate "Schedule VR" voter registration form is likely the easiest way to ensure tax filers can complete their attestations.

## ADDITIONAL DOCUMENTATION

A final potential hurdle to voter registration at state income tax filing is the states' requirements for documents confirming one's identity (beyond the provision of an ID number, discussed above). Note that these are not technically voter registration requirements; the documentation can be provided at the time of voting. But the manner in which one registers, and the information one provides at registration, affects whether a voter will need to provide additional documentation when voting.

The federal Help America Vote Act (HAVA) provides the basis for these requirements. The law mandates that, before voting, first-time voters who registered by mail provide verification of their identity, such as a "copy of a current utility bill" or "valid photo identification." However, documentation requirements vary substantially by state.

For example, the District of Columbia requirement is very similar to the relevant clauses in HAVA. The DC voter registration form reads:

If you are registering to vote in the District of Columbia for the first time and you submit your application by mail or online, you must either include a copy of one of the following documents with your application or present a copy of the document the first time you vote:

- A copy of a current and valid government-issued photo identification
- A copy of a current utility bill, bank statement, government check, or paycheck (dated no earlier than 90 days before the date upon which you mail your application or, if you do not submit proof by mail or online, 90 days before the date you vote)
- Any other government-issued document

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**“Thirty-five states require or request photo or non-photo identification to vote unrelated to the registration process; eleven of those states are described by the National Council of State Legislatures as having ‘strict’ requirements.”<sup>13</sup>**

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Were the District of Columbia to implement tax-time voter registration, a determination would have to be made whether this documentation requirement would apply to those registering to vote via their income tax forms. Given that the registration would occur via a government agency, tax filer registrants might be exempt from this obligation. However, tax returns are generally submitted by mail or online, and so tax-time voter registration could be deemed to fall under this requirement.

In some states, the documentation requirements appear to only apply to those who did not provide particular ID numbers at registration. The New Jersey voter registration form reads:

“Registrants who are submitting this form by mail and are registering to vote for the first time: If you do not supply any of the information required by section 7, or the information you provide cannot be verified, you will be asked to provide a COPY of a current and valid photo ID, or a document with your name and current address on it to avoid having to provide identification at the polling place.”

Section 7 of the New Jersey form refers to the request for a New Jersey driver’s license number, or, for those with no license, the last four digits of one’s Social Security number. The state income tax form in New

Jersey collects both the Social Security number and driver’s license number of the taxpayers, so New Jersey tax filers appear to be exempt from the additional documentation requirements.

In many other states, moreover, general voter ID laws for all voters override the documentation requirements for first-time voters. Thirty-five states require or request photo or non-photo identification to vote unrelated to the registration process; eleven of those states are described by the National Council of State Legislatures as having “strict” requirements.<sup>13</sup> In these cases, there is a negligible additional burden of documentation for tax-time registrations, compared to other registrants, because all voters face ID requirements regardless of their manner of registration.

### III. COMPARING CALENDARS

**An important** consideration in adopting a voter-registration-at-tax-filing system is how the tax season interacts with the electoral calendar.

Imagine, for example, a voter who registered via an income tax return submitted on Tax Day. Would their registration be in time for the following election? For a November general election, yes. But for other elections, the answer depends on the state.

There is relatively little variation in tax deadlines by state; state income tax returns are generally due at the same time as federal income tax returns. Tax Day is famously April 15, though the actual deadline for federal income tax filing varies slightly to account for weekends and holidays. For example, Tax Day in 2022 was Monday, April 18. The opening of tax season also varies slightly from year to year;<sup>14</sup> in 2022, the first day to file income tax returns was Monday, January 24.

State electoral calendars, on the other hand, are not nearly so consistent. Though the general election for federal offices is held “the Tuesday next after the first Monday in the month of November,”<sup>15</sup> the rest of the electoral calendar varies considerably by office, locality, and year. Municipal and school district elections in particular often follow idiosyncratic schedules. The focus of this report, however, will be on the regular federal election calendar, including both primary and general elections.

In non-presidential Congressional election years, most states hold their primaries late enough for voters to be able to register during the tax season. In 2022, 29 of the 41 states with a state income tax and voter registration system are holding their primary in June or later. Twelve states (Alabama, Arkansas, Georgia, Idaho, Indiana, Kentucky, Nebraska, North Carolina, Ohio, Oregon, Pennsylvania, and West Virginia) are holding their primary in May. In only two of those states, Indiana and Ohio, was the final date to file one's taxes April 18, too late to register to vote in the primary election.

Presidential elections follow a different primary schedule; primaries start in February and are mostly completed by April. The calendar of the 2024 presidential-year primaries is still in flux as of this writing, but it appears that only eight states (Connecticut, Kentucky, Montana, Nebraska, New Jersey, New Mexico, Oregon, and West Virginia) plus the District of Columbia will have presidential primaries late enough that a voter registering by a state income tax form submitted on Tax Day would qualify to vote in that election.

Some states adopt the earlier presidential primary schedule for their state and Congressional primaries held in presidential election years. In 2020, these states included Alabama, Arkansas, California, Maryland, Mississippi, North Carolina, Ohio, and Pennsylvania. In presidential years, these states' primaries for state and Congressional seats would also be held too early for tax-time voter registration. In other states, however, a later primary is held for state and Congressional seats, and almost all tax-time registrants would qualify to vote in these elections.

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**“The other important factor for tax-time voter registration is the speed with which states could transfer data from their fiscal agency to the agency responsible for maintaining the voter rolls.”**

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The other important factor for tax-time voter registration is the speed with which states could transfer data from their fiscal agency to the agency responsible for maintaining the voter rolls. Because states have not yet implemented a voter-registration-at-tax-filing program, we cannot know precisely how long this process would take. But in general, state tax agencies process data very efficiently — not only is paperwork processed, but monetary refunds are issued within only a few days. In Hawaii, those who e-file can expect to see their refunds in eight days, and for Maryland residents, the timeline is less than a week.<sup>16</sup> A survey of available data suggest that more than four fifths of state income tax returns are filed electronically, with over 90% of returns e-filed in some states and steady growth in e-filing over time.<sup>17</sup>

Nonetheless, it is worth considering whether paper filers might see delays in their registration that would affect their ability to vote in an election that follows closely upon Tax Day. Delays might also leave voters uncertain about whether they had successfully registered in time.

## IV. CONSIDERATIONS OF TAX OFFICIALS

**Implementing tax-time** voter registration would mark a substantial shift in the work of state tax agencies, and that transition would bring its own challenges.

Implementation relies on the buy-in and commitment of the implementers. It is vital that a tax-time voter registration program be considered and designed with full engagement of the relevant officials and staff within the state tax agencies. Confidential interviews with state tax commissioners in five states, conducted in writing and through online meetings, suggest that two issues are likely to be at the forefront of those conversations.

First, tax agencies are highly sensitive to any change of procedure or workflow that might be perceived as threatening to the security of tax filers' confidential data. The confidentiality of tax data is a matter of paramount concern to state tax officials, and the security and confidentiality of the tax system is seen as a key component of tax compliance.<sup>18</sup> A system of interagency data sharing that allows for voter registration would have to meet very stringent federal and state standards of data usage. For states where officials are especially hesitant about data sharing between agencies, it may be necessary to consider a separate "Schedule VR," collected with the state income tax form that can be directed to the secretary of state's office.

In addition, state tax agencies prioritize the quick and efficient processing of tax returns. Adding additional tasks to the work of the tax agency would undoubtedly provoke substantial concern about the ability of the agency to achieve its fundamental tax-related tasks. This would be particularly serious in states where government agencies have been systematically underfunded.<sup>19</sup> Tax-time voter registration legislation would need to be accompanied by sufficient budgetary resources.

# V. IMPLEMENTING TAX-TIME VOTER REGISTRATION: A CHECKLIST

**For states** looking to incorporate voter registration into their income tax filing procedures, there are a set of steps to facilitate the process of data matching. Many states have already fulfilled one or more of these requirements.

- ✓ Request a driver's license number from tax filers and their spouses.
- ✓ Collect date of birth information from tax filers and their spouses.
- ✓ Offer a checkbox option, allowing tax filers to confirm whether their mailing address is the current, physical, and legal residence of the tax filer and/or their spouse.
- ✓ Confirm that an e-signature acceptable for tax-filing purposes is acceptable for voter re-registration for tax filers.
- ✓ Offer a checkbox "opt-in" for primary tax filers and spouses who are voters previously registered in the state to update their voter registration with their name and address as listed on their tax form.
- ✓ Consider a separate "Schedule VR" voter registration form to accommodate first-time voter registrations and to collect attestations of citizenship and other eligibility requirements.

# VI. STATE READINESS

## SUMMARY

The following chart summarizes the results of the previous pages to assess which states are currently best positioned to implement tax-time voter registration based on the level of match between the data collected on state tax forms and state voter registration forms.

	STATE	NAME	DATE OF BIRTH	ID NUMBER	ADDRESS	ATTESTATIONS
HIGHEST READINESS	ALABAMA					
	CALIFORNIA					
	COLORADO					
	GEORGIA					
	NEW MEXICO					
	NEW YORK					
	VERMONT					
	VIRGINIA					
SECOND-HIGHEST READINESS	ARKANSAS					
	CONNECTICUT					
	DELAWARE					
	DISTRICT OF COLUMBIA					
	ILLINOIS					
	IOWA					
	KENTUCKY					
	LOUISIANA					
	MARYLAND					

<b>SECOND-HIGHEST READINESS</b>	<b>MINNESOTA</b>					
	<b>MISSISSIPPI</b>					
	<b>MONTANA</b>					
	<b>NEW JERSEY</b>					
	<b>OREGON</b>					
	<b>SOUTH CAROLINA</b>					
<b>THIRD-HIGHEST READINESS</b>	<b>ARIZONA</b>					
	<b>HAWAII</b>					
	<b>IDAHO</b>					
	<b>INDIANA</b>					
	<b>KANSAS</b>					
	<b>MAINE</b>					
	<b>MASSACHUSETTS</b>					
	<b>MICHIGAN</b>					
	<b>MISSOURI</b>					
	<b>NEBRASKA</b>					
	<b>NORTH CAROLINA</b>					
	<b>OHIO</b>					
	<b>OKLAHOMA</b>					
	<b>PENNSYLVANIA</b>					
	<b>RHODE ISLAND</b>					
	<b>UTAH</b>					
	<b>WEST VIRGINIA</b>					
<b>WISCONSIN</b>						

*Not shown:* Nine states (Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington, and Wyoming) do not have a state income tax. North Dakota does not require voter registration.



# VII. CONCLUSION

All states that currently have a state income tax and a voter registration requirement could use their income tax filing processes to allow tax filers and their spouses to register to vote. It would require a very small number of changes to state income tax forms to accommodate re-registration of already-registered tax filers and their spouses. Twenty-three states already collect most of the data they would need to allow tax filers to update their voter registration via their state income tax forms.

Particularly because voter registration requires attestations on subjects unrelated to tax filing (such as citizenship, and in some cases, prior felony status) new registrations would require a larger reform. Easiest would likely be the inclusion of a voter registration form with the standard income tax form.

# ACKNOWLEDGEMENTS

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State tax agency directors and staff from five states were kind enough to take the time to participate in interviews on the subject of tax-time voter registration; thank you to Isaac W. Choy, Director of the Hawaii Department of Taxation; Peter Franchot, Comptroller of Maryland; the Massachusetts Department of Revenue; and interview participants at two other agencies who preferred to remain anonymous. Thank you to Naomi Maehr for her excellent research assistance and to Shruti Nayak for her work on the data collection. All conclusions and any errors are solely the responsibility of the author.

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# ENDNOTES

1. Because the purpose of a voter-registration-at-tax-filing program is to ensure widespread access to voter registration, I use only the standard tax form for each state, not the additional schedules or documentation that only a fraction of tax filers provide.
2. Bearer-Friend, Jeremy, and Vanessa Williamson. 2020. "Tax-Time Voter Registration." SSRN. [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3683394](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3683394) (June 19, 2022).
3. "Whom May I Claim as a Dependent?" 2022. Internal Revenue Service. <https://www.irs.gov/help/ita/whom-may-i-claim-as-a-dependent> (June 19, 2022).
4. "Help America Vote Act of 2002." H.R. 3295, 107th Congress. (2002). [https://www.eac.gov/sites/default/files/eac\\_assets/1/6/HAVA41.PDF](https://www.eac.gov/sites/default/files/eac_assets/1/6/HAVA41.PDF)
5. Noncitizens without a Social Security number often file state income taxes using a federal Individual Taxpayer Identification Number (ITIN). Having a Social Security number is not, however, an indication of citizenship; many noncitizens have Social Security numbers.
6. Kentucky and Virginia also only ask for SSN on their voter registration form, but the tax form collects both an SSN and driver's license number.
7. Colorado's state tax return collects both the Social Security numbers and the last four characters of the tax filer's driver's license number.
8. "VRM in the States: Pre-Registration in States." 2017. Brennan Center for Justice. <https://www.brennancenter.org/our-work/research-reports/vrm-states-pre-registration-states> (June 19, 2022).
9. Some other states collect partial home address data, such as the town of residence (Connecticut), or collect home address data for certain tax benefits, such as Montana's "elderly homeowner/renter credit."
10. "Criminal Disenfranchisement Laws across the United States." 2019. Brennan Center for Justice. <https://www.brennancenter.org/our-work/research-reports/criminal-disenfranchisement-laws-across-united-states> (June 19, 2022).
11. Citizens and non-citizens, including undocumented immigrants, pay income taxes. "Tax Contributions." American Immigration Council. <https://www.americanimmigrationcouncil.org/topics/tax-contributions> (June 19, 2022).
12. This requirement is of particular significance in Arizona. The voter registration form reads: "To be eligible to vote a "full ballot," you must submit proof of citizenship with your registration form or by 5:00 p.m. on the Thursday before Election Day. A "full ballot" includes all federal, state, county, and local races and ballot questions for which you are eligible to vote. If you do not submit proof of citizenship and we cannot acquire your proof of citizenship from the Arizona Motor Vehicle Division or the statewide voter registration database, you will receive a "federal-only" ballot, which has only federal races and no state, county, or local races or initiatives/referendums... VALID FORMS OF PROOF OF CITIZENSHIP If you have an Arizona driver's license or non-operating license issued after October 1, 1996, write the number in Box 9. This will serve as proof of citizenship and no additional documents are needed." "Arizona Voter Registration Form." [https://azsos.gov/sites/default/files/voter\\_registration\\_form.pdf](https://azsos.gov/sites/default/files/voter_registration_form.pdf)

# ENDNOTES

13. "Voter ID Laws." National Conference of State Legislatures. <https://www.ncsl.org/research/elections-and-campaigns/voter-id.aspx> (June 21, 2022).
14. "2022 Tax Filing Season Begins Jan. 24; IRS Outlines Refund Timing and What to Expect in Advance of April 18 Tax Deadline." Internal Revenue Service. <https://www.irs.gov/newsroom/2022-tax-filing-season-begins-jan-24-irs-outlines-refund-timing-and-what-to-expect-in-advance-of-april-18-tax-deadline> (June 21, 2022).
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16. Interview.
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# ENDNOTES

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