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Docket ID: IRS-2026-1057-0001

Regulation Identifier: REG-119882-25

October 5, 2026

Re: Application of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 to the Refunded Portion of Certain Federal Refundable Tax Credits

To the Office of the Associate Chief Counsel (Income Tax and Accounting):

The 189 undersigned organizations, from advocacy, immigrant rights, anti-poverty, health, community based sectors across states and national organizations, which share a commitment to protecting the wellbeing of immigrant families and their children, write to oppose the U.S. Department of Treasury's (the Treasury) proposed changes to reinterpret certain tax credits as "federal public benefits" under the 1996 Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA). **We urge the Department of Treasury to immediately withdraw the proposed regulations.**

If finalized as proposed, this rule would significantly restrict eligibility for the refunded portions of the Adoption Tax Credit (ATC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC), and Earned Income Tax Credit (EITC). Since 1996, PRWORA has restricted eligibility for many federal public benefit programs, like Temporary Assistance for Needy Families (TANF) and Medicaid, to only a subset of lawfully present immigrants, termed "qualified immigrants," which include naturalized U.S. citizens, lawful permanent residents, refugees, and asylees.¹ Under current law, undocumented immigrants are already ineligible for most of these tax credits.² This proposed rule would newly deny refundable tax credits to lawfully present immigrants including: Deferred Action for Childhood Arrivals (DACA) recipients; immigrants with special "U" visas; people with Temporary Protected Status (TPS) who've fled war, natural disaster, or other emergencies; and other lawfully present immigrants who don't meet the narrow definition of "qualified immigrant." Moreover, many people who would remain eligible for the credits would likely not apply due to the difficulty in understanding this distinction, and the fear of making a mistake.

Tax credits are fundamentally different from "federal public benefits" as outlined by Congress. PRWORA defines a "federal public benefit" as

¹ Tanya Broder, Ben D'Avanzo, Sarah Krieger, and Matthew Lopas, *Overview of Immigrant Eligibility for Federal Programs*, National Immigration Law Center, January 1, 2026, <https://www.nilc.org/resources/overview-immeligfedprograms/>

² Aravind Boddupalli and Margot Crandall-Hollick, *Treasury's Proposed Refundable Tax Credit Rule Would Have Unintended Consequences*, Urban Institute and Brookings Institution Tax Policy Center, September 3, 2026 <https://taxpolicycenter.org/taxvox/treasury-proposed-refundable-tax-credit-rule-would-have-unintended-consequences>

- “a) any grant, contract, loan, professional license, or commercial license provided by an agency of the United States or by appropriated funds of the United States; and
- b) any retirement, welfare, health, disability, public or assisted housing, postsecondary education, food assistance, unemployment benefit, or any other similar benefit for which payments or assistance are provided to an individual, household, or family.”³

In contrast, refundable tax credits are incentive-based provisions of the tax code that reward earned income and are concentrated among employed families with children.⁴ Categorizing refundable tax credits under PRWORA’s “federal public benefit” definition would represent an unprecedented departure from longstanding Department interpretation and would contradict Congressional intent. As noted by House Ways and Means Committee Members,

“The rules regarding the eligibility criteria for these credits are clearly defined by Congress in the [Internal Revenue Code]. Congress has modified these credits since PRWORA was enacted (most recently in Public Law 119-21 (2025)) but has never made the changes that Treasury is now proposing. As such, Congress clearly did not intend to import PRWORA’s limits on eligibility to noncitizens into these credits. Treasury’s announcement... would clearly differ from and contradict what Congress has specified in law.”⁵

Tax Credit Eligibility Changes

These proposed regulations essentially raise taxes on certain groups of immigrants compared to their U.S.-citizen peers in similar financial situations.⁶ Among the four refundable tax credits affected in the proposed rule, impacts vary widely based on existing eligibility structures as established by Congress.

The CTC helps make the cost of raising children more affordable for families by boosting families’ income and is an effective anti-poverty tool.⁷ The population currently receiving these credits consists entirely of U.S. citizens, lawful permanent residents, and those authorized to work. The proposed rule would restrict the refundable portion of the CTC (Additional Child Tax Credit), leaving immigrant families who would otherwise qualify for these tax credits behind.

The EITC is structured to reward work and offset work expenses—it increases with earnings up to a certain threshold, providing the maximum benefit to childless individuals and people in

³ 8 U.S.C. 1611(c)(1)

⁴ Margot L. Crandall-Hollick, Gene Falk, Jameson A. Carter, *The Impact of the Federal Income Tax Code*, Congressional Research Service, October 19, 2020.

⁵ Gwen Moore, Letter to United States Department of the Treasury, April 21, 2026.

https://gwenmoore.house.gov/uploadedfiles/26.4.21_final_moore_sanchez_prwora_letter.pdf

⁶ Neva Butkus, *The Impact of Proposed New Tax Credit Restrictions for Immigrant Filers: An Analysis of State EITCs*, The Institute on Taxation and Economic Policy, June 16, 2026,

<https://itep.org/tax-credit-restrictions-immigrant-filers-eitc/>

⁷ Center on Budget and Policy Priorities, *Policy Basics: The Child Tax Credit*, January 6, 2026, <https://www.cbpp.org/research/federal-tax/the-child-tax-credit>

families who are working substantial hours at low wages. Because the CTC and EITC can only be claimed by filers with earned income, only working immigrant families would be affected by these restrictions. As a result, the pool of taxpayers affected by this rule would all be active labor force participants and federal, state, and local taxpayers.

The ATC, which promotes adoption and reduces federal and state foster care outlays by offsetting the significant costs of adopting a child, would see the biggest changes to eligibility based on immigration status. Undocumented immigrant taxpayers and lawfully present immigrants not included in the narrow description of “qualified immigrant” would all be newly excluded from accessing ATCs.

The AOTC, which helps students and families offset higher education costs, already requires a Social Security Number (SSN).⁸ Therefore, changes to the AOTC eligibility structure would affect primarily lawfully present immigrants who have an SSN but do not meet the “qualified immigrant” threshold.

Harm on Children and Immigrant Families

The proposed rule would significantly harm children in immigrant families, including U.S. citizen children in mixed-status families, by reducing the resources available to their families to meet basic needs. One in four children in the United States (18.4 million children) has an immigrant parent, and the vast majority of these children are U.S. citizens.⁹ More than half a million U.S. citizen children have a parent with TPS or DACA.¹⁰ The consequences of denying these credits will be felt by children and other members of their households.

The CTC substantially reduces child poverty and provides critical resources to families with children.¹¹ Research on additional family income through refundable tax credits has also demonstrated long-term benefits for children, including improved educational and employment outcomes.¹² The outcomes of the temporary 2021 CTC expansion provide particularly

⁸ National Immigration Forum, *One Big Beautiful Bill Act: Immigration Provisions*, July 7, 2025, <https://forumtogether.org/article/one-big-beautiful-bill-act-immigration-provisions/>

⁹ Annie E. Casey Foundation. Children in immigrant families in the United States. 2022 <https://datacenter.aecf.org/data/tables/115-children-in-immigrant-families#detailed/1/any/false/2545,1095,2048,1729,37,871,870,573,869,36/any/445,446>.

¹⁰ “The Demographic and Economic Impacts of DACA Recipients: Fall 2021 Edition,” Center for American Progress, November 24, 2021, <https://www.americanprogress.org/article/the-demographic-and-economic-impacts-of-daca-recipients-fall-2021-edition/>; “Temporary Protected Status: State-by-State Fact Sheets,” Center for American Progress, October 20, 2017, <https://www.americanprogress.org/article/temporary-protected-status-state-by-state-fact-sheets/>.

¹¹ Galen Hendricks and Lorena Roque, “An Expanded Child Tax Credit Would Lift Millions of Children Out of Poverty”, Center for American Progress, February 23, 2021, <https://www.americanprogress.org/article/expanded-child-tax-credit-lift-millions-children-poverty/>.

¹² Jacob Bastian and Katherine Micheltore, “The Long-Term Impact of the Earned Income Tax Credit on Children’s Education and Employment Outcomes,” *Journal of Labor Economics* 36(4), October 2018, <https://www.journals.uchicago.edu/doi/10.1086/697477>; Lauren Jones, “The Long-Term Effect of the Earned Income Tax Credit on Women’s Physical and Mental Health,” *Health Economics*, March 22, 2022, <https://glenn.osu.edu/research-and-impact/long-term-effect-earned-income-tax-credit-womens-physical-and-mental-health>; Molly Dahl, Thomas DeLeire, Jonathan Schwabish, et. al., “The Earned Income Tax Credit and Expected Social Security Benefits among Low-Income Mothers,” Institute for Research on Poverty, October 2010,

compelling evidence. Child poverty fell by 46% from 9.7% to a record low of 5.2%, with the expanded CTC lifting millions of children out of poverty.¹³ Families most commonly reported using the expanded CTC payments to pay bills and purchase food and groceries, followed by rent or mortgage payments.¹⁴ Restricting these resources therefore has direct implications for families' ability to provide children with food, stable housing, and other necessities. Approximately 4 million children are already denied the CTC by immigrant eligibility restrictions in the One Big Beautiful Bill Act (OBBBA) enacted in 2025 and Social Security Number requirements in 2017.¹⁵ This proposed regulation combined with the recent restrictions in OBBBA add irreparable harm to US citizen children.

The EITC rewards and induces employment¹⁶ while improving maternal health.¹⁷ Census data show that in 2024 the EITC lifted about 4.4 million people above the poverty line, including 2.3 million children.¹⁸ Of the 24 million taxfilers claiming the EITC in 2023, almost 21 million claimed at least part of the credit as a refundable rebate that went beyond their federal individual income tax liability.¹⁹

Disproportionate Harm to Children in Low-Income Families

The proposed rule would disproportionately harm children in families with lower incomes by targeting the refundable portion of these tax credits. Refundability is precisely what enables tax credits to reach families whose incomes are too low to owe substantial federal income taxes.²⁰ These restrictions would compound existing economic disparities for children in immigrant families. The poverty rate among U.S. citizen children in mixed-status families is 31.5 percent, which is more than three times the rate among citizen children living in households in which all members are citizens.²¹ Reducing the household resources available to these families risks

<https://www.irp.wisc.edu/resource/the-earned-income-tax-credit-and-expected-social-security-benefits-among-low-income-mothers/>.

¹³ Kalee Burns, Liana Fox, and Danielle Wilson, "Child Poverty Fell to Record Low 5.2% in 2021," U.S. Census Bureau, September 13, 2022, <https://www.census.gov/library/stories/2022/09/record-drop-in-child-poverty.html>.

¹⁴ Ashley Burnside, "The Expanded Child Tax Credit is Helping Families, But National Survey Shows Continued Outreach Remains Essential," The Center for Law and Social Policy, April 21, 2022, <https://www.clasp.org/publications/report/brief/the-expanded-child-tax-credit-is-helping-families-but-national-survey-shows-continued-outreach-remains-essential>.

¹⁵ Center for the Study of Social Policy, *The Child Tax Credit: Where We Are, Where Families Think We Should Go*, July 2025, https://cssp.org/wp-content/uploads/2025/07/CSSP_Childcare-Tax-Credit-July-2025.pdf

¹⁶ National Academies of Sciences, Engineering, and Medicine. Pathways to Reduce Child Poverty: Impacts of Federal Tax Credits, September 2025, Washington, DC: National Academies Press. <https://doi.org/10.17226/29163>.

¹⁷ Hilary W. Hoynes and Ankur J. Patel, Effective Policy for Reducing Inequality? The Earned Income Tax Credit and the Distribution of Income, NBER Working Paper 21340 (2015), <https://doi.org/10.3386/w21340>

¹⁸ Center on Budget and Policy Priorities, Policy Basics: The Earned Income Tax Credit, December 19, 2025, <https://www.cbpp.org/research/federal-tax/the-earned-income-tax-credit>

¹⁹ Carl Davis, Erika Frankel, Emma Sifre, The Impact of Proposed New Tax Credit Restrictions for Immigrant Filers: An Updated Analysis of the DACA Recipient Population, The Institute on Taxation and Economic Policy, August 25, 2026, <https://itep.org/tax-credit-restrictions-immigrant-filers-daca-2026/>

²⁰ U.S. Department of the Treasury, Internal Revenue Service, *Application of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 to the Refunded Portion of Certain Federal Refundable Tax Credits*, 91 Fed. Reg. 53,817 (2026) (proposed rule) ("Because tax credits are typically designed to advance specific policy objectives, refundability ensures that low- and moderate-income taxpayers with little or no income tax liability can still benefit, thereby supporting the intended purpose of the credit.").

²¹ Dolores Acevedo-Garcia, Pamela K Joshi, Emily Ruskin, et. al., "Including Children in Immigrant Families in Policy Approaches to Reduce Child Poverty," *Academic Pediatrics* 21(8), November-December 2021, <https://www.sciencedirect.com/science/article/pii/S1876285921003752>.

pushing children further into economic hardship and undermining the economic security that refundable tax credits are proven to provide.²²

Failure to Adequately Assess the Impact on Children in Immigrant Families

Despite these foreseeable consequences, the Treasury fails to adequately assess the proposed rule's impact on children and immigrant families. The Treasury estimates that between 200,000 and 700,000 taxpayers could become ineligible for refundable credits and that the proposal could result in \$0.7 billion to \$2.6 billion in disallowed credits.²³ However, its analysis does not estimate how many children live in affected households, how many are U.S. citizens, or how the loss of potentially billions of dollars in household resources could affect child poverty or children's economic security and trajectory. Given the substantial body of evidence demonstrating the importance of refundable tax credits to children's wellbeing, the Treasury cannot reasonably characterize the rule's economic effects as "small"²⁴ without meaningfully assessing these short- and long-term impacts on children and their families.

State & Local Impacts

Federal tax policy changes have state- and local-level consequences. Thirty states and the District of Columbia have their own EITCs tied to the federal EITC eligibility standards.²⁵ As a result, working immigrant families in these states could experience compounded impacts from both federal and state EITCs. States that want to preserve eligibility for these families would likely need to decouple their rules from receipt of the federal credit, increasing administrative complexity and costs borne by the State. These proposed regulations are also in stark contrast to the trend of many states expanding their state credits to noncitizen residents.²⁶ Rather than impose new regressive restrictions, this progress should be mirrored in federal regulation.

Administrative Complexity

The proposed regulations would create substantial complexities in implementation and application. Introducing immigration checkpoints in tax forms requires taxpayers and tax preparers to determine both 1) whether the taxpayer satisfies the tax code's eligibility requirements; and 2) whether the taxpayer satisfies PRWORA's immigration-status requirements. The proposal would draw the IRS into immigration-status determinations that have historically fallen outside the agency's expertise and mission. Tax administration is most effective when eligibility can be determined through objective tax-law criteria. Requiring

²²National Academies of Sciences, Engineering, and Medicine. *Consensus Study Report: A Roadmap to Reducing Child Poverty* (2019) <https://www.nationalacademies.org/projects/DBASSE-BCYF-16-05>.

²³ U.S. Department of the Treasury, Internal Revenue Service, *Application of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 to the Refunded Portion of Certain Federal Refundable Tax Credits*, 91 Fed. Reg. 53,819 (2026) (proposed rule).

²⁴ U.S. Department of the Treasury, Internal Revenue Service, *Application of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 to the Refunded Portion of Certain Federal Refundable Tax Credits*, 91 Fed. Reg. 53,820 (2026) (proposed rule) ("Based on the available data and analysis, the Treasury Department and the IRS estimate that the economic costs and benefits of the proposed regulations will be small.").

²⁵*Ibid.*

²⁶ Guzman, Marco, and Emma Sifre. Improving Refundable Tax Credits by Making Them Immigrant-Inclusive. *Pittsburgh Tax Review*, Volume 21, Number 2. July 2024.

taxpayers, preparers, and the IRS to navigate complex immigration classifications risks increasing errors, disputes, administrative costs and unnecessary burden on taxpayers.

The proposed certification under penalty of perjury creates significant risks for taxpayers. “Qualified immigrant” is a complex concept, and is a benefit eligibility term, not an immigration status. No other program subject to PRWORA restrictions requires applicants to independently determine whether they have “qualified status.” These complexities will likely result in some people not claiming the credits they’re eligible for, rather than risk the penalty of perjury.

Tax professionals, community organizations, and Volunteer Income Tax Assistance (VITA) sites that help low-income families file returns would also face an impossible situation: helping families navigate claiming credits in a changing landscape with high consequences for mistakes. Tax preparers are experts in tax law, not in complex immigration or public benefit policy. The magnitude of the proposed changes and swift proposed timelines for implementation would enormously add to the complexity of training for tax preparers. Increased complexity for tax forms, especially if determined to be out of scope for VITA, forces taxpayers to use companies that charge for tax preparation, further increasing household expenses and diminishing spending power in local and state economies. This may also lead to taxpayers being targeted by fraudulent actors, especially *notarios*, whose nefarious practices have surged since January 2025.²⁷

For nearly three decades, refundable tax credits have operated as tax provisions rather than immigration-regulated public benefits. Limiting eligibility to “qualified immigrants” would represent an unprecedented departure from policy, directly contradict congressional intent and federal tax law, create impossible administrative burdens, and harm millions of taxpayers and U.S.-citizen children in mixed immigration status families. **For all these reasons, we strongly urge the Treasury to swiftly withdraw this proposed rule and decline to classify the refundable portions of these tax credits as “federal public benefits” subject to PRWORA restrictions.** For any questions please contact Karla Martinez at karla@pifcoalition.org.

Sincerely,

National Organizations

AFT

American Academy of Pediatrics

Asian Americans Advancing Justice - AAJC

Automatic Benefit for Children (ABC) Coalition Steering Committee

Bend the Arc Jewish Action - Long Island

Care Income Now

Center for Law and Social Policy (CLASP)

Center for the Study of Social Policy

Child Care for Every Family Network

²⁷ Gina Amato Lough and Kathleen Rivas, *Combating Notario Fraud in California: A Call to Action*, Public Counsel, Immigrant’s Rights, Spring 2026.

Children's HealthWatch
Children's Rights
Church World Service
Colorado Fiscal Institute
Community Change
Congregation of Our Lady of Charity of the Good Shepherd, U.S. Region
Economic Security Project Action
Equal Rights Advocates
Evangelical Lutheran Church in America (ELCA)
First Focus on Children
Grantmakers Concerned with Immigrants and Refugees (GCIR)
Immigrant Legal Resource Center
Justice + Joy National Collaborative
Labor Council for Latin American Advancement (LCLAA)
National Advocacy Center of the Sisters of the Good Shepherd
National Association of Social Workers
National Center for Youth Law (NCYL)
National Education Association
National Latina Institute for Reproductive Justice
National Low Income Housing Coalition
National Network to End Domestic Violence (NNEDV)
National Women's Law Center
OCA-Asian Pacific American Advocates
Payday men's network
People Power United
Public Advocacy for Kids (PAK)
RESULTS
Share Our Strength
URGE: Unite for Reproductive & Gender Equity
UnidosUS
Union for Reform Judaism
Unitarian Universalists for Social Justice
Women of Color/Global Women's Strikes
The Workers Circle
Young Center for Immigrant Children's Rights

Alabama

Rose Pelvic Physiotherapy

Arkansas

Arkansas Asset Builders

California

ABRAZAR, INC.

ACCESS REPRODUCTIVE JUSTICE

Ahri Center

Alliance for Social and Economic Justice

Asian Resources, Inc. (ARI)

Bay Area Asset Funders Network

Bet Tzedek Legal Services

Blue Shield California Foundation

Building Skills Partnership (BSP)

CA Alliance of Child and Family Services

California Immigrant Policy Center (CIPC)

California Pan-Ethnic Health Network

Children's Law Center of CA

Chinese for Affirmative Action (CAA)

Coalition of California Welfare Rights Organizations

Community Action Marin

Dreams For change

East Bay Sanctuary Covenant (EBSC)

Economic Security California Action

Empowering Pacific Islander Communities (EPIC) (California, District of Columbia)

Equality California

Haven Services

HealthRIGHT 360

Immigrants Rising

Law Foundation of Silicon Valley

Legal Aid Society of San Mateo County

Majdal: Arab Community Center of San Diego

Office of the Treasurer & Tax Collector, City and County of San Francisco

Orange County United Way

Praxis Health Empowerment

Public Counsel

San Diego for Every Child

Stanford Youth Solutions

The Children's Partnership

United Way Wine Country

United Ways of California

Western Center on Law & Poverty

Colorado

All Families Deserve a Chance (AFDC) Coalition

Colorado Latino Leadership, Advocacy & Research Organization (CLLARO)

Colorado Organization for Latina Opportunity and Reproductive Rights

Connecticut

Connecticut Voices for Children

New Haven Legal Assistance Association Inc.

Delaware

Latin American Community Center

District of Columbia

American Friends Service Committee (AFSC) (California, Colorado, District of Columbia, Florida, New Hampshire, New Jersey, New York, Pennsylvania, Washington)

Ayuda (District of Columbia, Maryland, Virginia)

LIFT Inc. (California, District of Columbia, Illinois, New York)

Hawaii

Hawaii Children's Action Network Speaks!

Illinois

AIDS Foundation Chicago (AFC)

Chicago Coalition to End Homelessness

Citizen Action/Illinois

Economic Security Illinois Action

EverThrive Illinois

Greater Chicago Food Depository

Heartland Human Care Services, Inc.

Illinois Coalition for Immigrant and Refugee Rights

Illinois Collaboration on Youth (ICOY)

Josselyn

Latino Policy Forum

Legal Council for Health Justice

New Moms

Raising Illinois Prenatal-to-Three Coalition

Women Employed

Workers Center for Racial Justice (Illinois, Wisconsin)

Iowa

Corridor Community Action Network

Kansas

Kansas Action for Children (KAC)

Maine

Maine Equal Justice (MEJ)

Maryland

CASH Campaign of Maryland

Maryland Center on Economic Policy

Montgomery County, Maryland Community Action Board

Massachusetts

Boston Medical Center

Cambridge Economic Opportunity Committee (CEOC)

East Boston Social Centers

Greater Boston Legal Services

Legal Key Partnership for Health and Justice (Legal Key) (Massachusetts, Rhode Island)

Massachusetts Association of Community Development Corporations (MACDC)

Massachusetts Budget and Policy Center (MassBudget)

Massachusetts Council of Nonprofits

Massachusetts Immigrant and Refugee Advocacy Coalition (MIRA) (Massachusetts, New Hampshire)

Massachusetts Law Reform Institute, Inc.

Strategies for Children

Michigan

Arab American Heritage Council (AAHC)

Flint Alliance for Immigrant Rights (FAIR)

Michigan's Children

Minnesota

S.T.A.N.D. UP Minnesota Parents United

Montana

Montana Budget & Policy Center

Nebraska

Nebraska Appleseed

Nevada

Silver State Equality

New Jersey

New Jersey Consortium for Immigrant Children

New Jersey Policy Perspective (NJPP)

New Mexico

Lutheran Advocacy Ministry - New Mexico

New Mexico Conference of Churches

New Mexico Voices for Children

New York

Cabrini Immigrant Services of NYC (CIS-NYC)

Central American Refugee Center (CARECEN NY)
Emerald Isle Immigration Center
Fifth Avenue Committee (FAC)
Hispanic Brotherhood, Inc.
Housing Help Inc.
Hunger Solutions New York
La Fuerza Unida, Inc.
Long Island Immigration Clinic/Sisters of St. Joseph
New York Immigration Coalition
New York Legal Assistance Group (NYLAG)
Saratoga Immigration Coalition
Schuyler Center for Analysis & Advocacy
SEPA Mujer Inc.
United Community Action Network (UCAN)
Women's Diversity Network

North Carolina

North Carolina Budget & Tax Center
Pisgah Legal Services

Oregon

MFS CASH OREGON
Oregon Public Health Association (OPHA)
Our Children Oregon (OCO)

Pennsylvania

Ceiba Inc.
Crossroads Women's Center
Just Harvest
Lutheran Advocacy Ministry in Pennsylvania (LAMPa)
Pennsylvania Immigration Coalition

Puerto Rico

Instituto del Desarrollo de la Juventud (IDJ)

Tennessee

Tennessee Justice Center

Texas

Children's Defense Fund-Texas (CDF-TX)
Every Texan
OCA-Greater Houston

Utah

Voices for Utah Children

Vermont

Capstone Community Action, VITA

Hunger Free Vermont (HFVT)

Public Assets Institute

Vermont Legal Aid

Voices for Vermont's Children

Virginia

The Commonwealth Institute for Fiscal Analysis (TCI)

Virginia Poverty Law Center (VPLC)

Washington

Amigos de Seattle

Chinese Information and Service Center (CISC)

Coalition familiale

League of Education Voters

Northwest Immigrant Rights Project

OneAmerica

Seattle/King County Coalition on Homelessness

Statewide Poverty Action Network

United Way of King County

Washington Community Alliance (WCA)

Washington Physicians for Social Responsibility (WPSR)