



## LEVERAGING PUBLIC/PRIVATE PARTNERSHIPS TO ADDRESS DRIVERS OF CHILDHOOD OBESITY

MIXED METHODS PILOT STUDY TO ASSESS FEASIBILITY, IMPROVE UNDERSTANDING AND TAILOR PROGRAM  
IMPLEMENTATION

C. Lauren Erdelyi, MPH, CAPM  
Doctoral Candidate, Public Health Policy & Management  
Mel & Enid Zuckerman College of Public Health

## Table of Contents

<b>Acknowledgements .....</b>	<b>2</b>
<b>Lists of Tables &amp; Figures .....</b>	<b>2</b>
<b>Acronyms.....</b>	<b>2</b>
<b>List of Appendices.....</b>	<b>2</b>
<b>Introduction.....</b>	<b>3</b>
<b>Initiative Description.....</b>	<b>3</b>
Organizations Involved.....	4
Intended Beneficiaries.....	5
Funding.....	5
Theory of Change for Underlying Initiative .....	5
<b>Evaluation Background .....</b>	<b>5</b>
Goal & Objectives.....	6
Stakeholder Engagement .....	6
Budget .....	6
Evaluation Team.....	7
<b>Methods .....</b>	<b>7</b>
Evaluation Approach .....	7
Theoretical Framework .....	7
Logic Model.....	8
Evaluation Questions.....	9
Sampling.....	10
Recruitment, Participation and Data Collection.....	11
Timeline.....	12
Data Management.....	12
Data Analysis and Interpretation .....	12
Limitations.....	13
<b>Evaluation Results.....</b>	<b>14</b>
Reach.....	14
Implementation.....	16
Effectiveness .....	16
Adoption.....	22
Maintenance .....	22
Conclusion & Recommendations .....	23
<b>References.....</b>	<b>24</b>
<b>Appendices .....</b>	<b>26</b>
Appendix A .....	26
Appendix B .....	27
Appendix C .....	28
Appendix D.....	31
Appendix E.....	33
Appendix F.....	34
Appendix G.....	36

## Acknowledgements

The author would like to thank all those who participated in the pilot study survey and interviews. Additional thanks to Activate Tucson and the Beyond Foundation for their financial support, feedback and guidance. Finally, thank you to those who reviewed the report and shared their expertise.

## Lists of Tables & Figures

Page	Table Title
3	Table 1. Beneficiaries of Evaluation
7	Table 2. Budget
8	Table 3. Evaluation Team & Working Group
9	Table 4. Logic Model
10	Table 5. Evaluation Question
13	Table 6. Study Timeline
14	Table 7. RE-AIM Dimensions Measured
16	Table 8. Qualitative Themes

Page	Figure Title
15	Figure 1. Participant Race Survey Responses
15	Figure 2. Experience in Field- Survey Responses
18	Figure 3. Relationship Between Frequency of Engagement and Experience
19	Figure 4. Relationship Between Frequency of Recommendation & Experience
20	Figure 5. Spend within Local School/District & Likelihood of Recommending
20	Figure 6. Value of Knowing PSTC Fund Distribution
21	Figure 7. Value of Total Received by School/District

## Acronyms

Acronym	Full Name
AATP	Arizona Association of Accounting and Tax Professionals
ARS	Arizona Revised Statutes
AZDOR	Arizona Department of Revenue
AZDOE	Arizona Department of Education
AZNATP	Arizona Chapter of National Association of Tax Professionals
AZSEA	Arizona Society of Enrolled Agents
CPA	Certified Public Accountant
DCCPS	Division of Cancer Control and Population Sciences
EA	Enrolled Agent
IDEA	Inclusion, Diversity, Equity & Action
IRB	Institutional Review Board
LCT	Life Course Theory
MEZCOPH	Mel & Enid Zuckerman College of Public Health
NCI	National Cancer Institute
PRISM	Practical Robust Implementation Sustainability Model
PSTC	Public School Tax Credit
RE-AIM	Reach, Effectiveness, Adoption, Implementation and Maintenance
SOC	Standard Occupational Classification
SUSD	Sunnyside Unified School District
UA	University of Arizona

## List of Appendices

Appendix	Title
A	Causal Loop Diagram of Drivers of Childhood Obesity in Tucson, Arizona
B	Modified PRISM Contextual Factors
C	Survey Instrument
D	Semi-Structure Interview Guide
E	Standard Occupational Classifications
F	Recruitment Materials
G	Code Book

## Introduction

*Initiative evaluated.* The evaluation outlined in this document focused on determining the feasibility of a study to assess Activate Tucson's pilot initiative to create resources to improve awareness of the Public School Tax Credit (PSTC). Furthermore, the evaluation sought to understand tax and accounting professional knowledge and beliefs regarding the PSTC, their engagement with clients about the PSTC, and to identify opportunities to improve education and awareness resources available to this population and the public. Finally, the evaluation provides preliminary data to guide Activate Tucson's efforts to leverage tax policy to address drivers of childhood obesity in Tucson and across Arizona.

*Structure of report.* This evaluation report first provides context into the underlying initiative, how tax policy is connected to child health and wellness and then provides standard evaluation reporting for the pilot study.

*Intended Audience.* The evaluation report was prepared for Activate Tucson, the organization overseeing efforts to leverage the PSTC to address drivers of childhood obesity in Tucson. This report will be made available to all stakeholders and the University of Arizona (UA) Mel & Enid Zuckerman College of Public Health (MEZCOPH) as part of a dissertation submission. A summary of the findings will be made available publicly for pilot study participants and the public.

*Purpose and intended use of report.* The evaluation report is intended to assist stakeholders in determining the feasibility of conducting a larger study. Additionally, the report aims to identify effective strategies for improving Activate Tucson's PSTC awareness and education initiative. This report provides necessary qualitative insights that do not exist in previous research. In combination with policy analysis, this report can be used to help inform recommendations for improving tax policy where appropriate.

## Initiative Description

*Addressing Drivers of Childhood Obesity in Tucson.* As part of the Catalyzing Communities program overseen by Tufts University, Activate Tucson has worked to identify drivers of childhood obesity in Tucson, Arizona. Grounded in systems science methods and evaluation Catalyzing Communities facilitated the identification of drivers of childhood obesity in partnership with Activate Tucson. The diagram produced from these efforts is available in Appendix A. As a result of these efforts Activate Tucson and its community coalition members identified the PSTC as a potential means for addressing disparities in funding needed to support health and wellness programs within public schools. The connection between the PSTC and child wellness may not be readily drawn with a casual review of the diagram in Appendix A or examination of the underlying tax policy, however, the statute mandates how and which programs and activities the funds generated from the PSTC can be used by schools. The allowable programs and activities parallel non-medical factors that influence health outcomes. The determinants connected to the PSTC policy include the built environment (e.g., safe school and playground facilities), education about and access to nutritious food, and opportunities to participate in physical activity. Studies have shown that these determinants "are responsible for most health disparities and inequities, commonly represented at higher incidence, prevalence, and burden of health problems in certain geographic regions and among racial/ethnic, socioeconomic, or gender groups" (Huang, Cheng & Theise, 2013). The aforementioned determinants have been identified as factors that influence childhood obesity rates and child health outcomes (Malacarne, et al., 2022 & Gato-Moreno, et al., 2021). Arizona is not immune to these dynamics. Previous reports indicate that "30.7% of children considered either overweight or obese" (Child and Adolescent Health Measurement Initiative, Data Resource Center, 2009) with the most impacted populations being Black, Hispanic/Latinx and Native American children, communities of lower socioeconomic status and those in rural localities (Child and

Adolescent Health Measurement Initiative, Data Resource Center, 2009 & Office of Rural Health Policy, 2017). The impacts childhood obesity stretches beyond immediate concerns like school performance and educational attainment. There are long term health and economic impacts. Chronic obesity increases risks of chronic conditions such as diabetes, high blood pressure and heart disease. Finally, there are economic impacts of obesity. One report estimated that in 2003 the medical expenses attributed to adult obesity in Arizona was \$752 million (Child and Adolescent Health Measurement Initiative, Data Resource Center, 2009). When adjusting this to 2023 dollars, this estimate increases to \$1.2 billion. These public health impacts demand novel approaches to addressing drivers of childhood obesity and improving child health and wellness. Leveraging the PSTC is one such approach.

*Need for Pilot Study.* Having mapped the connection between the PSTC and drivers of childhood obesity, Activate Tucson aims to increase awareness and utilization of the PSTC. This involves partnering with tax and accounting professionals to understand their perception and knowledge of the credit, gain their insights into how resources can improve gaps in knowledge among taxpayers, and explore their recommendations on improve the underlying policy. Because the PSTC is a unique mechanism for allocating funds, little is known as to how best to engage these professionals and their clients (taxpayers). Only one published study about the Arizona PSTC has been completed leaving only the high-level reporting from the Arizona Department of Revenue (AZDOR) as the main source for information. Assessment of AZDOR data available for previous years indicates that there are opportunities to distribute these dollars more equitably across schools as well as increase the number of eligible individuals and households who contribute to the PSTC. This includes educating taxpayers and tax preparers about the PSTC and, importantly, how and where a tax credit contribution may be directed to make greater impact on communities facing greater risks for adverse child health and wellness due to childhood obesity.

Efforts thus far have been focused on bringing unique and highly influential stakeholders together to increase the amount of PSTC funds directed to public schools that have traditionally received the least amount of tax credit donations. For this reason, Activate Tucson's pilot initiative focuses on establishing connections with private tax and accounting professionals and organizations. The choice to collaborate with this population is driven by the likelihood that these stakeholders work with higher income taxpayers, and those who have tax liability when filing their personal income taxes in Arizona. The assumption is that taxpayers who fall into these category are not only eligible to utilize the credit, but also have the potential to benefit from the tax credit.

### **Organizations Involved**

**Activate Tucson.** The work performed during the pilot study is under the guidance of Activate Tucson. AT is a community-led coalition that works to influence policy, systems and environmental change to improve health and wellness of the community.

**Tufts University.** The pilot study is connected to work previously completed with Catalyzing Communities, an initiative that is administered by the Friedman School of Nutrition Science and Policy at Tufts University. Catalyzing Communities provided seed funding for Activate Tucson.

**Beyond Foundation.** Beyond is a non-profit organization that aims to improve the health and well-being of the community using good science and rational analysis. They also provided guidance for the project and served as the fiscal agent for Activate Tucson.

**BeachFleischman, PLLC.** BeachFleischman, PLLC is one of Arizona's largest, locally owned public accounting and financial consulting firms. BeachFleischman strives to engage with and give back to the

communities they serve through their Inclusion, Diversity, Equity and Action (IDEA) Committee. The committee has agreed to serve as the internal champion for the project and support recruitment efforts.

### Intended Beneficiaries

Table 1. Beneficiaries of Evaluation	
Type of Beneficiary	Name or Organization, Entity or Group
Primary	Activate Tucson
Secondary	Tax Professional Organizations & Businesses
Secondary	Tufts University/Catalyzing Communities
Secondary	Beyond Foundation
Secondary	Eligible Personal Income Taxpayers
Secondary	Public School Districts/Schools (i.e.: Sunnyside USD/ Rivera Elementary School)

### Funding

Funding for the underlying initiative and the pilot study incentives used for the evaluation were in part supplied by seed funding from Catalyzing Communities provided to Activate Tucson and the Beyond Foundation.

### Theory of Change for Underlying Initiative

Life Course Theory (LCT) underpins the decision to implement the pilot program at the elementary-aged level. LCT emphasizes that each life stage influences the next and “takes a temporal and societal perspective on the health and well-being of individuals and generations, recognizing that all stages of a person’s life are intricately intertwined with each other” (Muller, A., 2018). Furthermore, the impacts of “research demonstrates the power of early childhood health and experiences influencing adult conditions such as diabetes, cardiovascular disease, depression” (Cheng & Solomon, 2014). Because the PSTC dollars have historically been concentrated at the high school level and within wealthier districts, there is an assumption that elementary and middle school-aged children within lower income districts and communities are disproportionately left out of the opportunities provided by these funds. LCT suggests that this missing opportunity has the potential to influence health behavior and health outcomes of these children, and their communities over their lifetime further exacerbating health disparities. The initiative has undertaken a pilot intervention at an elementary school within Sunnyside Unified School District (SUSD) in Tucson, Arizona. The aim of the intervention is to increase PSTC funds to this school that can be used to support programs and activities that contribute to more equitable health outcomes and provide an opportunity for early adoption of positive health behaviors. This evaluation does not rely on LCT as an underpinning theory of change, but LCT is discussed here to help provide context and understanding of the connection between the initiative and the pilot study.

### Evaluation Background

The intention of the evaluation report is to provide insights and information to Activate Tucson for the purpose of improving the underlying initiative and providing guidance on potential next steps.

*Public School Tax Credit Policy.* As noted previously, the connection between the PSTC and child health is in the design of the policy. Specifically, the guidelines on how and for what programs and activities the dollars generated from the PSTC can be used. The PSTC is a mechanism available to taxpayers in the state of Arizona that allows for an individual or married-filing jointly taxpayer to receive a dollar-for-dollar credit that is applied to offset a state tax liability. To qualify for the credit, individuals and married filing-jointly taxpayers must make contributions to qualified expenditures (programs and activities) as enumerated in *A.R.S. § 43-1089.01* (AZDOR, 2021). The credit is \$200 for individual taxpayers and \$400 for taxpayers who are married filing jointly.

According to the Arizona Department of Revenue (2021):

*An individual may claim a nonrefundable tax credit for making cash contributions or for certain fees paid to a public school located in Arizona for the support of the following purposes:*

- a) Extracurricular activities*
- b) Character education programs, defined in A.R.S. § 15-719*
- c) Standardized testing fees for college readiness*
- d) Assessment for career and technical preparation programs*
- e) Cardiopulmonary resuscitation (CPR) training defined in A.R.S. § 15-718.01.*

*From and after June 30,2019 through June 30,2024 individuals may claim a nonrefundable tax credit for making contributions or for fees paid for the support of:*

- f) Acquiring capital items as defined in the Uniform System of Financial Records, including those items listed in section A.R.S. § Title 15-903, subsection C paragraphs 2 through 8*
- g) Community school meal programs*
- h) Student consumable health care supplies*
- i) Playground equipment and shade structures for playground equipment.*

### Goal & Objectives

While AZDOR does provide high-level data for where the PSTC dollars are donated, little data has been collected to provide insight into tax and accounting professional perception of these credits, what type of information is valuable to them and their clients, and what improvements to the PSTC they might recommended. The goal of this pilot study is to provide this information to Activate Tucson.

The objectives of the pilot study were to:

1. Using PRISM/RE-AIM Model framework to determine feasibility of expanding the initiative and provide recommendations for process improvement and study design.
2. Conduct initial evaluation of tax preparer knowledge, awareness and beliefs of the Public School Tax Credit.
3. Establish initial understanding of how tax preparers make aware and refer clients of the Public School Tax Credit.
4. Obtain insight from tax preparers into profile of taxpayers who utilize the Public School Tax Credit.
5. Determine if additional resources to assist in educating and communicating Public School Tax Credit would be valuable resources for tax preparers.

### Stakeholder Engagement

Activate Tucson and their Tax Credit Working Group provided the primary input for the evaluation. This included helping to focus the scope and goals of the evaluation and provide feedback on the evaluation plan presented by the investigator/doctoral candidate. The BeachFleischman PLLC Inclusion, Diversity, Equity and Action (IDEA) Committee provided insight into data collection strategies and timing, and supported recruitment efforts during the study period. The Doctoral Dissertation Director and committee overseeing the investigator/doctoral candidate were also consulted along with the MEZCOPH Research Office prior to submission of the study protocol to the UA Institutional Review Board (IRB). All stakeholders will be provided with the final evaluation report.

### Budget

Table 2. Budget	
Line Item	Expense



Survey Incentive	\$50.00
Data Analysis Software	\$12.95
Transcription Services	\$29.99
Calendly	\$12.98
	<b>\$105.92</b>

**Evaluation Team**

**Table 3. Evaluation Team & Working Group**

Individual	Title or Role	Responsibilities
C. Lauren Erdelyi, MPH, CAPM	Doctoral Candidate, Investigator	Primary administrative coordinator and investigator for pilot study.
Dan McDonald, PhD	Director, Take Charge America Institute for Consumer Financial Education, University of Arizona	As part of the Tax Credit Working Group and Activate Tucson, provide expertise and insight into development, implementation and assessment of evaluation.
Cynthia Thomson, RD, PhD	Director, Zuckerman Family Center for Prevention and Health Promotion	As the principal investigator for the Tucson partnership with Catalyzing Communities, provide expertise and insight into development, implementation and assessment of evaluation.
Sabrina Plattner, MEd	Co-Chair, Activate Tucson	Co-chair, Activate Tucson. Oversight of Tax Credit Working Group.
Annemarie Medina, MBA	Co-Chair, Activate Tucson	Co-chair, Activate Tucson. Evaluation oversight.
Brenda Picasso	Program Coordinator, Sr SNAP-Ed, University of Arizona	As part of the Tax Credit Working Group and Activate Tucson, provide guidance for evaluation.

**Methods**

**Evaluation Approach**

A mixed methods approach was determined to be most appropriate for the objectives of the pilot study. The pilot study was divided into two phases. Phase 1 included survey recruitment from a large pool of tax and accounting professionals across the state of Arizona. Phase 2 of the approach focused on conducting semi-structured interviews with tax and accounting professionals. This approach was determined to be most appropriate given the limited data available and lack of previous evaluation in this area. This approach provides the greater opportunity for obtaining a holistic view. Because this is a pilot study descriptive statistics are provided along with feasibility assessments, process improvement recommendations and suggestions for improved methods for future research.

**Theoretical Framework**

While the underling initiative relies on LCT, the pilot study uses implementation science theory to guide the multisector collaboration needed to support the intervention. The Practical, Robust Implementation Sustainability Model (PRISM) was used to account for the multilevel contextual factors relevant to the pilot study. This framework intentionally focuses on “understanding how evidence-based practices, programs, and policies are adopted and implemented in community settings” (Rabin, et al, 2022). PRISM connects the Reach, Effectiveness, Adoption, Implementation and Maintenance (RE-AIM) outcomes in a frameworks that is more inclusive of the determinants that influence the feasibility of the study and the outcomes of interest. Given the dynamic stakeholders and multilevel approach, the pilot study findings provide insight into the implementation, feasibility, and sustainability of the intervention and assess readiness to adopt future efforts to improve the PSTC. Appendix B provides a diagram modified from Glasgow, et. al (2019) that reflects the work for this pilot study.



## Logic Model

Table 4. Logic Model

Inputs	Outputs			Outcomes-Impact		
	Contributors	Activities	Direct product	Short term	Medium term	Long term
<p>Activate Tucson-Tax Credit Working group expertise</p> <p>Catalyzing Communities funding</p> <p>Previous AZDOR data for tax credit utilization</p> <p>BeachFleischman (BF) IDEA Committee recommendations</p> <p>Time (Planning, implementation and analysis)</p> <p>Tax, accounting and financial professional insight/expertise</p>	<p>Tax Credit Working Group</p> <p>IDEA Committee</p> <p>BeachFleischman employees</p> <p>Individual tax and accounting professionals in Arizona</p> <p>Small tax, accounting and financial organizations/businesses in Arizona</p> <p>Arizona Society of Enrolled Agents</p> <p>Arizona Chapter of National Association of Tax Professionals</p> <p>Arizona Society of Enrolled Agents</p>	<p>Develop information assets for tax and accounting and professionals.</p> <p>Disseminate tax credit information to tax and accounting professionals.</p> <p>Establish baseline understanding of use of credit among tax clients (based on tax and accounting professionals' insights).</p> <p>Establish baseline understanding of likelihood for tax and accounting professionals to refer tax credit to clients.</p> <p>Determine baseline perception of tax and accounting professionals regarding impact of tax credit.</p> <p>Determine baseline understanding of perceived barriers to use for clients (based on tax and accounting professionals' insights).</p> <p>Determine tax and accounting professionals' baseline of knowledge regarding tax credit.</p>	<p>Data regarding resources viewed most favorably by tax and accounting professionals.</p> <p>Data regarding tax and accounting professional experience and knowledge of tax credit.</p> <p>Data regarding tax and accounting professional process for informing clients of credit(s).</p> <p>Data for utilization of credit among taxpayers (as provided by tax and accounting professionals).</p> <p>Data for tax and accounting professionals' perception of tax credit impact on community/schools.</p> <p>Data for tax and accounting professionals' perception of barrier to tax credit utilization.</p> <p>Data for tax and accounting professionals' perception of importance of tax credit for clients.</p> <p>Data to support recommendations for improvement to underlying tax policy.</p>	<p>Increase awareness &amp; frequency of recommendation of credit among tax and accounting professionals.</p> <p>Develop assets for improved awareness and education campaign(s).</p> <p>Develop assets for tax and accounting professionals to use.</p> <p>Increase knowledge of public school tax credit among tax and accounting professionals.</p> <p>Increased awareness and use of tax credit by clients for 2023 tax year.</p> <p>Increase understanding of impact of tax credit for schools.</p> <p>Recommendations to improve and advocate for change in the public school tax credit policy.</p> <p>Recommendations to improve information available to taxpayer and tax and accounting professionals about tax credit.</p>	<p>Increased intent to act among tax and accounting professionals: Include tax credit resources and information in discussions with clients.</p> <p>Increase awareness of tax credit among target populations for future tax years.</p> <p>Improve resources and information available to the public about the tax credit.</p> <p>Decrease perceived barriers to using credit among tax and accounting professionals and taxpayers.</p> <p>Identify community champions who may support expansion of pilot study.</p> <p>Identify partners that can support additional research and awareness campaign efforts.</p>	<p>Improve child health and wellness by providing additional funds to support targeted programming.</p> <p>Create Implementation Guide to include sections with specific details for partnership and implementation by:</p> <ul style="list-style-type: none"> <li>-Nonprofit organizations</li> <li>-Private entities</li> <li>-Schools/Districts</li> <li>-Policy/Polymakers and Advocates</li> <li>-Outreach &amp; Dissemination</li> </ul> <p>Conduct larger study to include additional low-income school district in Pima County and across the state.</p>

## Evaluation Questions

This pilot study is intended to help stakeholders determine the effectiveness of the study protocol, recruitment and processes employed. This also includes a preliminary assessment of acceptability and feasibility of the study protocol. In addition to these aims, the table below provides the evaluation questions that the survey and semi-structured interviews intended to assess.

Table 5. Evaluation Question	Data Source	Outputs & Outcomes
How frequently do tax and accounting professional discuss and share information about the tax credit with clients?	Survey	Output: Data regarding tax and accounting professional process for informing clients of credit(s).
		Outcome: Increase awareness & frequency of recommendation of credit among tax and accounting professionals. Identify community champions who may support expansion of pilot study. Increased intent to act among tax and accounting professional: Include tax credit resources and information in discussions with clients.
Is experience (number of years) in the field correlated with frequency of discussion and recommendations of the tax credit to clients?	Survey	Output: Data regarding tax and accounting professional experience and knowledge of tax credit.
		Outcome: Identify community champions who may support expansion of pilot study.
How frequently do tax and accounting professional recommend the tax credit to clients?	Survey	Output: Data regarding tax and accounting professional process for informing clients of credit(s).
		Outcome: Increase understanding of impact of tax credit for schools. Increased awareness and use of tax credit by clients for 2023 tax year.
What type of information would be useful when discussing the tax credit with clients?	Survey & Semi-structured interviews	Output: Data tax and accounting professional process for informing clients of credit(s). Data for tax and accounting professionals' perception of barrier to tax credit utilization.
		Outcome: Increase knowledge of public school tax credit among tax and accounting professionals. Increase awareness of tax credit among target populations for future tax years. Develop assets for tax and accounting professionals to use.
Does knowing where tax credit dollars go (i.e.: specific school, program, etc.) influence taxpayer behavior?	Survey & Semi-structured interviews	Output: Data for utilization of credit among taxpayers (as provided by tax and accounting professional).
		Outcome: Develop assets for improved awareness and education campaign(s). Increase awareness of tax credit among target populations for future tax years.
Do tax and accounting professional perceive the Public School Tax Credit as beneficial to clients and the community?	Survey & Semi-structured interviews	Outputs: Data for tax and accounting professionals' perception of tax credit impact on community/schools. Data for tax and accounting professionals' perception of importance of tax credit for clients.
		Outcomes: Identify community champions who may support expansion of pilot study.

		Increased intent to act among tax and accounting professional: Include tax credit resources and information in discussions with clients.
What process do tax and accounting professional use to inform clients about the tax credit?	Semi-structured interview	Outputs: Data regarding education resources viewed most favorably by tax and accounting professionals. Data regarding tax and accounting professional process for informing clients of credit(s).
		Outcome: Develop assets for tax, accounting and financial professionals to use.
Does knowing where tax credit dollars go/what they support (i.e.: specific school, program, etc.) encourage tax and accounting professionals to share this information?	Semi-structured interviews	Output: Data for tax and accounting professionals 'perception of tax credit impact on community/schools.
		Outcome: Develop assets for tax and accounting professionals to use.
Are there changes or improvements that can be made to the tax credit underlying tax policy and/or resources available?	Semi-structured interviews	Output: Data to support recommendations for improvement to underlying tax policy.
		Outcome: Recommendations to improve information available to taxpayers and tax and accounting professionals about tax credit. Recommendations to improve and advocate for change in the public school tax credit policy. Improve resources and information available to the public about the tax credit.
What barriers exist that impact perception and use of the credit?	Semi-structured interviews	Output: Data for tax and accounting professionals' perception of barrier to tax credit utilization.
		Outcome: Decreased perception of barriers to using credit among tax and accounting professionals and taxpayers. Increase funds to Rivera and SUSD from tax credit mechanism for tax year 2022 and beyond.

Survey and semi-structured interviews questions (evaluation instruments) are included in Appendix C and Appendix D.

**Sampling**

Inclusion criteria for the survey and semi-structured interviews was:

- At least 21 years of age
- Currently self-employed or employed as a tax, accounting or financial professional

*Survey Sample Size Justification.* Eligible participant totals for the target population were calculated using the Bureau of Labor Statistics Occupational Employment and Wage Statistics Query Tool (2022). For purposes of defining the total eligible population, the Standard Occupational Classifications (SOC) of 'Tax preparer' and 'Accountants and Auditors' were used to filter the Query Tool. The total number of employees in Arizona for each classification was used to provide a range for the total population of interest. The lower estimate comes from the 'Tax preparer' classification (n=2030) and the higher estimate was determined both 'Accountants and Auditors' and 'Tax preparer' (n=26,850). Using these totals, a confidence level of 95% and margin of error of 9%, the estimated minimum number of responses needed for the pilot study was calculated to be between 113-116 participants. The SOC definitions are included in Appendix E.

*Semi-structured Interview Sampling.* Semi-structured interview participants were determined using self-selection sampling. Those who responded to the survey question asking about interest in participating in a follow up interview were identified as the population from which to sample. As noted previously, 11 interviews were conducted. Sample size is not considered a critical measure for the qualitative portion of the study as the interest is not in a total number of interviews, but rather whether saturation (observance of no new themes or topics presented) was achieved. Determination of saturation relied on specificity of the study, quality of recruitment, the relative homogeneity of the population, and the understanding that the target population performs a niche role.

### **Recruitment, Participation and Data Collection**

*Survey Recruitment.* Recruitment materials are provided in Appendix F. A small incentive was used to encourage participation. When this study was originally proposed, recruitment of participants was primarily focused on reaching eligible employees of BeachFleischman, PLLC as part of the agreement with the IDEA Committee. Although some responses to the survey were received from this group, they were not enough to provide appropriate insights, even for a pilot/ feasibility study. The decision was then made by the investigator to reach out to the Arizona chapters of professional tax and accounting organizations (listed below) to inquire about sharing recruitment materials with their memberships. After contacting the professional organizations, survey response rates were not sufficient to reach the outlined objectives. Given this, the investigator then began a more robust email recruitment process. This included using the AZDOR directory and online phonebook resources to identify and confirm registered tax and accounting individuals as well as small and medium tax and accounting organizations in counties across the state. In total, 151 emails were sent to independent and small to medium size accounting firms. Approximately 67 survey responses were generated from these communications. This recruitment effort provided response totals that fell within the estimated sample size. All participants who completed the survey and indicated that they would like to be included in the drawing for one (1) \$50 Amazon gift card were included. The drawing was completed using a random number generator. The record ID that matched this number was the winning participant who was contacted via email by the investigator to issue the incentive.

*Semi-structured Interview Recruitment.* Within the survey, respondents were asked if they had an interest in participating in a follow-up interview to provide additional insight and expertise. Those who indicated interest in participating in the optional interview and provided their contact information were contacted to schedule an interview. Interviews were primarily conducted on Zoom and over the phone. One participant requested to complete the interview via email due to connectivity issues.

#### *Groups Targeted for Recruitment*

***BeachFleischman, PLLC.*** As part of the original study design and agreed upon partnership, BeachFleischman disseminated recruitment materials via appropriate, internal communication channels.

***Arizona Association of Accounting and Tax Professionals (AAATP).*** Contacted to support the recruitment of tax and accounting professionals from a larger, representative population. Distribution of recruitment materials occurred via member email lists.

***Arizona Chapter of National Association of Tax Professionals (AZNATP).*** Contacted to support the recruitment of tax and accounting professionals from a larger, representative population. Distribution of recruitment materials occurred via member email lists.

**Arizona Society of Enrolled Agents (AZSEA).** Contacted to support the recruitment of tax and accounting professionals from a larger, representative population. Distribution of recruitment materials occurred via member email lists.

**Independent Professionals & Small to Medium Tax & Accounting Organizations.** As part of recruitment, the study coordinator identified independently owned, small to medium size tax, accounting and professional businesses in 12 counties in Arizona. Each received an email inquiring about their interest in participating in the survey.

## Timeline

Start Date	End Date	Stage	Activities & Milestones
January 2023	August 2023	Planning/ Initiating	Study design, evaluation planning and university IRB submission & approval.
September 2023	December 2023	Execution/ Monitoring	Phase 1: Survey Recruitment <ul style="list-style-type: none"> <li>Professional Organizations</li> <li>BeachFleischman, PLLC</li> <li>Individual email recruitment to small to medium size organizations and individual Certified Public Accountant (CPA), Enrolled Agent (AE) and tax service entities.</li> </ul>
December 2023	January 2024	Execution/ Monitoring	Phase 2: Semi-structured Interviews (20-minutes) with tax, accounting and financial professionals (Opt-in from survey).
January 2024	February 2024	Closing	Data analysis and deliverable development.
February 2024	March 2024	Closing	Dissemination of evaluation findings to stakeholders. Approval of final deliverables.

## Data Management

The survey was created using REDCap. Survey responses were stored within REDCap. All responses were deidentified and coded within the system and only the investigator had access to the raw data. Semi-structured interviews were recorded using Zoom (videoconferencing and telephone services). The only email response was de-identified and coded along with the video and voice recordings before being uploaded for transcription via Rev. These recordings were then moved to Box along with the transcriptions. All files were password protected. Records will be retained for six months after the close of evaluation and permanently deleted from all platforms at the end of this period.

## Data Analysis & Interpretation

*Data transformation and analysis.* Raw data from REDCap was downloaded and cleaned (respondents not meeting inclusion criteria were removed). Semi-structured interview transcripts were then coded by the investigator in Dedoose. Limited research exists in this area and the nature of semi-structured interviews, inductive coding (Grounded Analysis) was determined to be the most appropriate coding approach and an iterative process was used to refine the coding categories. These categories were then grouped into themes for thematic analysis. The codebook was developed and maintained in Dedoose and is available in Appendix G. Inter-rater reliability was not tested because only the investigator conducted interviews. Dedoose was also used to conduct analysis. Because this is a pilot study, descriptive statistics are the primary result of analysis. Although the research community is undecided as to whether a pilot study should be used to calculate sample size for larger follow up studies, this analysis has been done to provide a range of estimates for stakeholders to consider with the assumption

that most studies generally require relatively large sample sizes to be able to provide inferential statements.

*Interpretation.* The use of mixed methods for the pilot study is intended to provide enhanced understanding of the evaluation questions presented and provide stakeholders with more contextually appropriate information to support the underlying initiative. As a primary objective, the pilot study aims to assess the feasibility and acceptability of the study protocol and implementation. Using the Implementation Science Team at the National Cancer Institute (NCI) Division of Cancer Control and Population Sciences (DCCPS) (NCI, 2012) recommendations for measuring RE-AIM Model Dimensions, assessment of acceptability and feasibility of the study protocol and methods was conducted. Table 7 provides each dimension and the indicators measured.

Table 7. RE-AIM Dimensions Measured	
Dimension	Indicator
<b>Reach</b>	Exclusion rates Percent individuals who participated Demographic data Use of qualitative methods to understand reach/recruitment
<b>Effectiveness</b>	Use of qualitative methods/data to understand outcomes Measure of primary outcome and broader outcomes (compared to greater public health goal) Are we getting the data we are interested in?
<b>Adoption</b>	Use of qualitative methods to understand adoption at setting level (org/business) and individual level Characteristics of participating vs. nonparticipating semi-structured interviewees (individual level)
<b>Implementation</b>	Percentage of surveys completed Percentage of semi-structured interviews completed Adaptations made to intervention during study Cost of intervention Consistency of implementation across staff/time/setting (process)
<b>Maintenance</b>	Measure of primary outcome and broader outcomes (later date) Use of qualitative methods data to understand effects (individual and setting)

### Limitations

*Sampling.* Self-selection sampling used to obtain semi-structured interview participants yielded a small number of interviews and introduced potential for self-selection bias. Although it is believed that saturation was reached with the interviews conducted, additional interviews would further confirm this and provide greater certainty that saturation has been achieved. The reduced number of semi-structured interview participants is potentially due to the time of year the interviews were scheduled, the beginning of tax preparations season. Future studies should consider conducting interviews between August and December. Finally, while the Bureau of Labor Statistics data is robust, the estimates do not include those that are self-employed and the employment totals for the category of Accountant and Auditor is likely larger than needed for the study. There is no other reliable database from which to pull employment data, therefore researchers assumed that the estimate is appropriate even with these limitations.

*Maintenance.* The ability to assess maintenance is limited given there was no follow up planned for the pilot study. This is largely due to the focus of the evaluation on the protocol and implementation

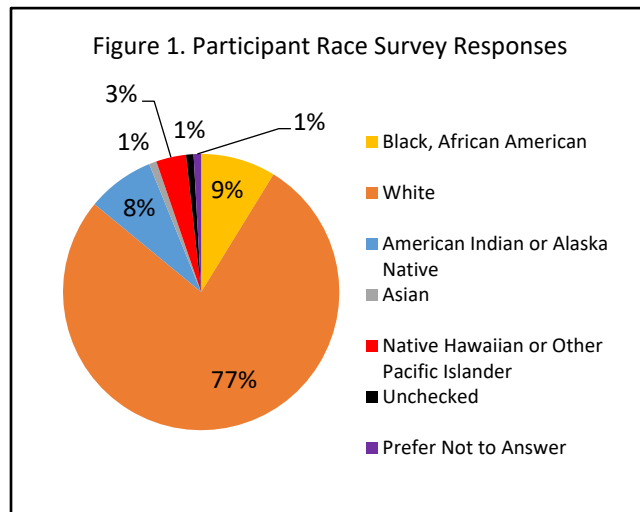
assessment. Factors that also contributed to the lack of assessment in the maintenance domain of the PRISM/RE-AIM Model included limited availability of the study team, resources and timeline. Future studies seeking to assess the maintenance of the intervention should focus on updating protocol and evaluation questions to include additional focus on maintenance and follow up.

*Generalizability.* This pilot study does have limitations that must be acknowledged. Because the PSTC is something unique to Arizona, the results of this study are not generalizable outside of the state. There are other states that have similar school tax credits, however, the variability in the underlying policies must be examined prior to replication.

### Evaluation Results

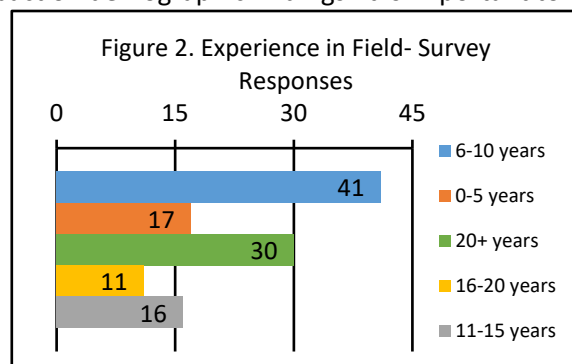
Results are organized by each PRISM/RE-AIM Dimension listed above. Each dimension has its own section and evaluation questions are included within the appropriate dimension.

#### Reach



*Survey Participants.* Of those who participated, 46 (40%) identified as female and 67 (58.3%) as male with two not reporting gender (1.7%). Participants were asked to self-identify their race. Most respondents (77%) identified as White (including Hispanic/Latino), followed by Black/African American (9%) and American Indian or Native Alaskan (8%) professionals. While some of the demographic percentages reported differ slightly from the U.S. Census data for Arizona (United States Census Bureau, 2023), they do correspond to industry reports for demographics of all professional staff in accounting/finance functions in U.S. CPA firms (Association of International Certified

Professional Accountants, 2019). Notably, the percentages of respondents who identify as Black/African American, American Indian or Alaska Native and Native Hawaiian or Other Pacific Islander are greater than anticipated. Potential explanation for slightly increased percentages of Black/African American and American Indian or Native Alaskan compared to the Census and industry reports is the recruitment strategy to email recruit amongst individual and small to medium size businesses and firms across the state. This type of recruitment may have provided an opportunity to reach populations that are not typically represented in research. Alternatively, because the data is self-reported and the sample size is smaller, an error in selection may have an outsized impact on demographic findings. It is important to note that ethnicity was not asked therefore Hispanic/Latino data was not generated. This is a shortcoming of the survey that should be addressed in future research refinement efforts. Finally, participants were also asked to provide insight into how long they have been working as a tax and accounting professional. Approximately 36% of respondents have been in the field for 6-10 years, 26% of respondents had been in their field 20 years or more.





## Implementation

*Adaptations made to intervention during study.* Initially it was expected that only BeachFleischman, PLLC would participate in the pilot study. This presented the potential to engage with tax and accounting professionals before and after the awareness campaign that the IDEA Committee helped to create. However, there was a drop off in communication with this stakeholder. This in conjunction with the funding considerations and availability of the investigator required a re-scaling of the anticipated evaluation to focus only on the evaluation questions included in this report. This also required a rapid expansion of recruitment efforts to achieve the sample size estimate within the given time and personnel constraints. The inability to evaluate the awareness campaign directly diminished the capacity to assess the adoption and maintenance domain of this intervention.

*Survey Participation.* Across all communication and recruitment mediums a total of 138 survey responses were collected and 115 survey responses met inclusion criteria (exclusion rate of 16.7%). Only one participant did not complete the survey (99.3% completion rate).

*Semi-Structured Interview Participation.* Of the 115 qualified responses 38 provided the necessary contact information to schedule interviews, 18 scheduled interviews, and a total of 11 interviews were completed (8 via Zoom and 2 via phone and 1 email). The response rate for scheduled interviews was 61.1%. Although lower than anticipated, the investigator believes that saturation was still reached.

*Cost.* The cost of the pilot study is minimal as enumerated above. The limited ability to provide incentives for the survey and entire lack of incentives for semi-structured interviews may have impacted the response and completion rates.

*Consistency of implementation process.* Because the evaluation team consisted of one investigator, consistency across staff was not an issue in this study. Furthermore, all but two interviews were completed via Zoom providing for some consistency in setting.

## Effectiveness

The effectiveness of the pilot study was determined by assessing whether the objectives of the evaluation were met. The following section includes both quantitative and qualitative findings for evaluation questions. Qualitative themes are described below.

*Qualitative Themes.* Upon completion of the coding process five themes emerged.

<b>Theme</b>	<b>Description</b>
Preparer Knowledge & Beliefs	Indicators of previous knowledge about the PSTC. This includes knowing the credit values, referencing the tax policy, and discussing underlying legislation and reporting requirements. Beliefs encompass explicit information about the importance of the tax credit to clients, schools, children or themselves as preparers.
Perceived Barriers to Utilizing the Tax Credit	All interviewees shared what they perceived to be barriers for either discussing the credit with clients and barriers that clients have faced when trying to utilize the credit.
Awareness of & Education About Tax Credit	All interviewees discussed what resources they use; their firm/business provide and where they go to find information about the tax credits (third parties, agencies, etc.). This also includes insights from all interviewees regarding their process for sharing tax credit information with their clients. All participants were asked specifically to describe their process. Finally, this

	category also includes excerpts about types of information and modality that would be best for taxpayers and preparers.
Taxpayer Behavior & Motivation	Interviewers all discussed the motivation for clients and taxpayers to participate in the PSTC. Discussions included why a client is interested, what type of client (broadly) is motivated to use the credit and consistency of credit utilization among their clientele.
Improvements & Recommendations	All interviewees were asked to please share if there were recommendations, they had to improve the PSTC.

### Preparer Knowledge & Beliefs

Evaluation questions addressed:

- *Do tax preparers perceive the Public School Tax Credit as beneficial to clients and the community?*

When asked if the PSTC has the potential to positively impact schools and children, 87.8% of survey participants agreed. Furthermore, all participants, regardless of their years of experience in the field, indicated that presenting tax credit information to clients is important. These insights were echoed by interviewees. Participants consistently acknowledged that clients who are eligible for the PSTC benefit from contributing. While the motivation for sharing this information with clients varied, all but one interviewee indicated that there is mutual benefit to be gained from discussing the PSTC in their interactions with clients.

*“For every year that they’ve [the tax credits] ever been available, I’ve been a supporter and a proponent.”*

*“I’m a firm believer in these tax credits, and I think it’s very wise for tax planning to have clients who...have high wealth or any tax at all to the state of Arizona, have a discussion at year end.”*

*“It’s been a real win-win on our end... because our clients think that we are awesome at our office because they haven’t heard about these anywhere. These guys [tax professionals] are part of the community and support local charities and schools and so on and so forth.”*

*“I would much prefer see tax dollars going to public schools and other qualified organizations instead of to the state of Arizona.”*

### Perceived Barriers to Utilizing the Tax Credit

Evaluation questions addressed:

- *What barriers exist that impact perception and use of the Public School Tax Credit?*

An outsized proportion (80.0%) of survey respondents indicated that having a resource that explains how (specific instructions) and where a taxpayer can give to the PSTC be useful for conversations and interactions with clients. When asked to enumerate barriers further during the interviews, financial literacy, knowledge and general understanding of the PSTC, and the process for utilizing the PSTC (i.e.: knowing where to find school codes, which forms need to be completed and paying the credit) all consistently presented as major barriers. In addition to this, respondents indicated that access to information in plain language and languages other than English also presents a barrier to clients and general taxpayers. Finally, exclusion of lower income taxpayers from using the credit presented in these discussions.

*“I had 3 office in Tucson and served many low and middle-income clients. Those clients cannot use the credit as they do not have AZ tax.”*

*“The ability for people to give online to make it a little bit easier for people to give would be a good idea. I've seen some [websites] that are really excellent, and some are so clunky. I mean, they literally have to print the paperwork and then mail in a check. I mean, who has checks?”*

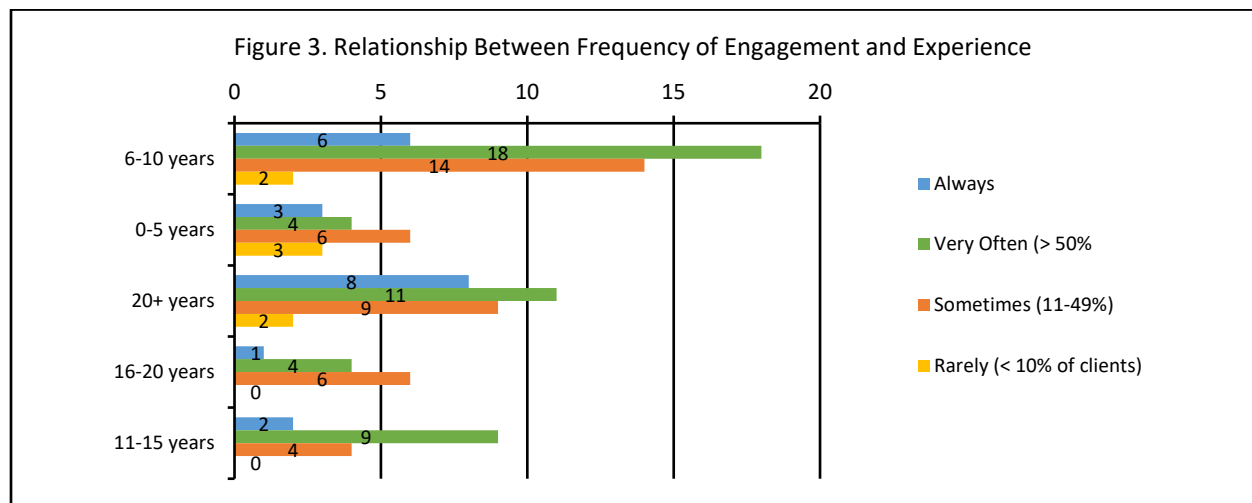
*“If it was in at least Spanish as well as English, I think that would be a benefit to the Spanish community. And I don't know what your population is there, Spanish speakers, but here in the Buckeye area, it's probably at least 40%. So, if you're missing 40% of your people just because you don't speak or you don't put out the information in their language, that's a shame.”*

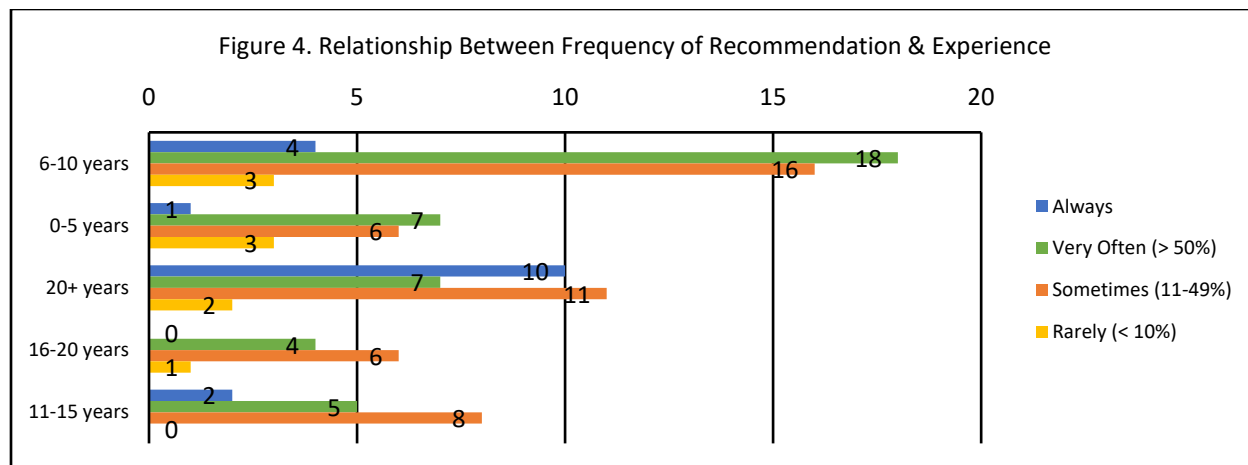
### Awareness of & Education About Tax Credit

Evaluation questions addressed:

- *How frequently do tax and accounting professionals discuss and share information about the Public School Tax Credit with clients?*
- *How frequently do tax and accounting professionals recommend the Public School Tax Credit to clients?*
- *Is experience (number of years) in the field correlated with frequency of discussion and recommendations of the Public School Tax Credit to clients?*
- *What process do tax and accounting professionals use to inform clients about the Public School Tax Credit?*
- *What type of information would be useful when discussing the Public School Tax Credit with clients?*

Findings indicate that regardless of number of years of experience tax and accounting professionals often engage in conversation with clients about the PSTC. However, Figures 3 & 4 indicate that those with 6-10 years of experience tend to engage and recommend the PSTC more frequently (Always and Very Often) than other experience groups.





Interviewees provide specific insight into the processes that they use to provide information about the PSTC to clients and what sort of information resonates with their clients. In general, the use of anecdotes and personal stories to connect with clients emerges as one of the main strategies for engaging clients. In addition to this, participants indicated that resources such as a one-page document and/or website where more information about the PSTC, helpful definitions, data, and explanations of how the credit works would help when engaging with clients and when recommending the PSTC. Interestingly, the age group that most frequently engages with and recommends the PSTC were not represented in the semi-structured interview sample. Despite this, there was evidence that most interview participants take on the responsibility of ensuring clients are aware of the credit and recommending schools when asked by clients where they can give.

*“I usually spend about five, 10 minutes educating them [clients]. And the way I explain it is you're paying \$1000 or \$2000 to the Arizona state... They're going to use that and build roads and bridges in some remote corner of Arizona, which is of no help to you. So, this credit is the unique way for you to keep the money within your locality....your local schools.”*

*“They will say, okay, what charities do you recommend? And then I have a list of charities, okay, you have \$800, you go give it, this is the food bank, you can go give it there, \$400, you can take the school, another qualifying charitable organization... So many of them have the income to support it. So, I just tell them here, max out all these things, they just go do all that.”*

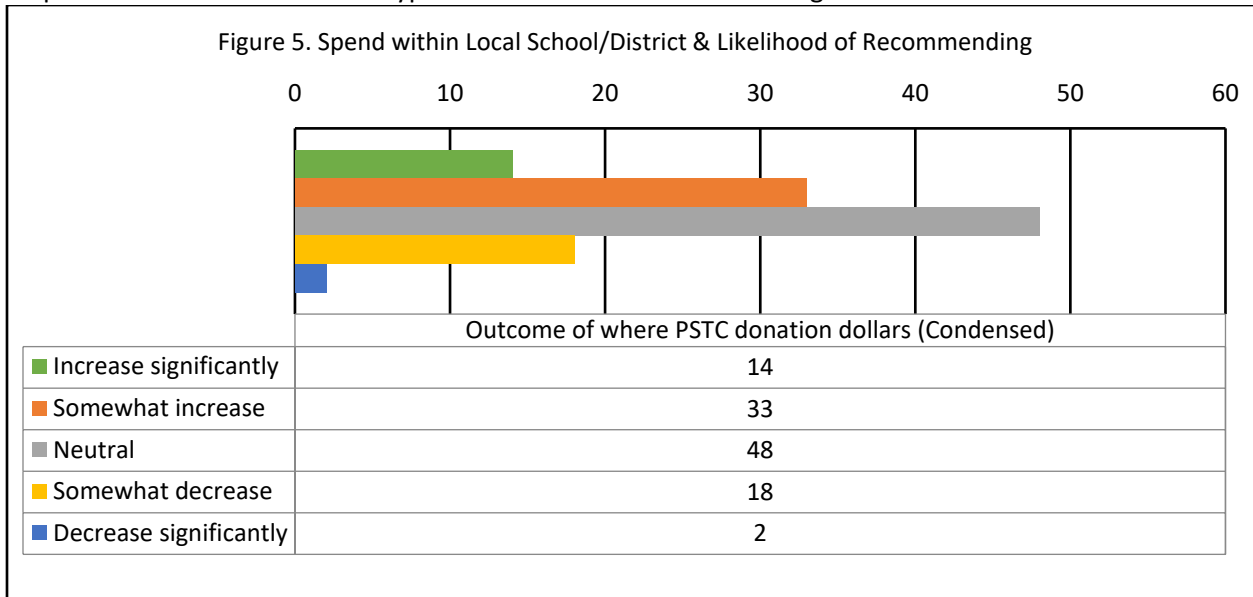
In addition to taking on the role of engaging and sharing information, many interviewees shared that they develop resources that they use in lieu of information provided by the school, school districts or Department of Education.

*“We put it up in our waiting area and in our conference room, and so it's shown a lot of attention there. On our website, we have a separate page just for Arizona tax credit information. We have links on our website to the local charities and schools that have gotten tax credit donations from our clients in the past, so they don't have to remember where they went. They can go to our website and then jump to one of their choice, all things that don't cost us anything.”*

Interviewees provided valuable insight into the dynamic role they play as not only an expert in their field who is providing a service, but as a potential avenue to support schools and communities in a novel way. Throughout the thematic analysis the role of tax and accounting professionals as champions for local schools and communities emerged. This is particularly evident in interviews with preparers who reside in suburban and rural areas who indicated that there is an opportunity to increase awareness of these credits and leverage them to support their local schools. One participant, who was formerly a teacher, now an accountant shared this most succinctly.

*"It's such low hanging fruit, I'm just shocked it's not used better specifically by...the non-city, the rural schools... I think at one time Prescott had a pretty thriving program going, but where I taught in Winsor, Arizona and around Pinal County, woefully underused."*

Tax and accounting professionals were asked to provide insight into whether they might be more inclined to recommend the PSTC if they knew how previous PSTC dollars were used by schools. Figure 5 provides the survey response finding. Interestingly, 17.4% of survey respondents indicated that this type of information would decrease to some extent their intent to recommend the PSTC and 41.7% of respondents indicated that this type of information would not change their intent to recommend.

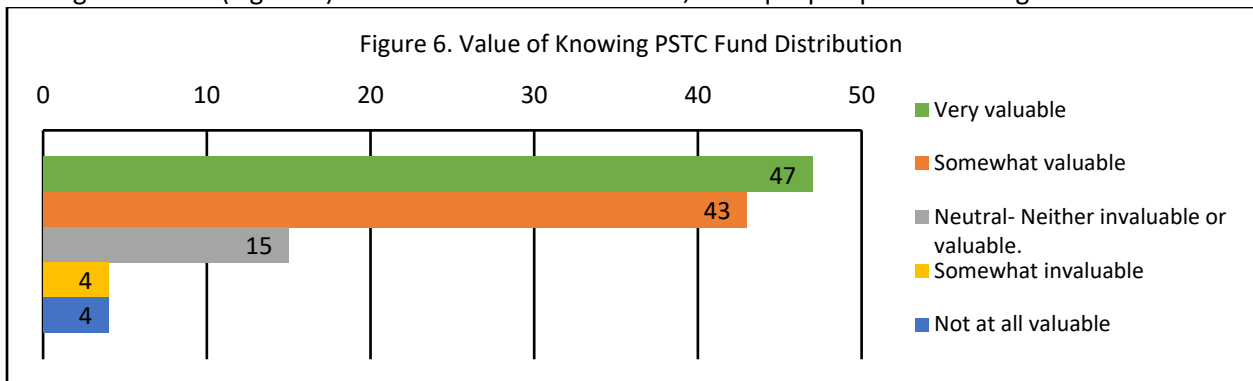


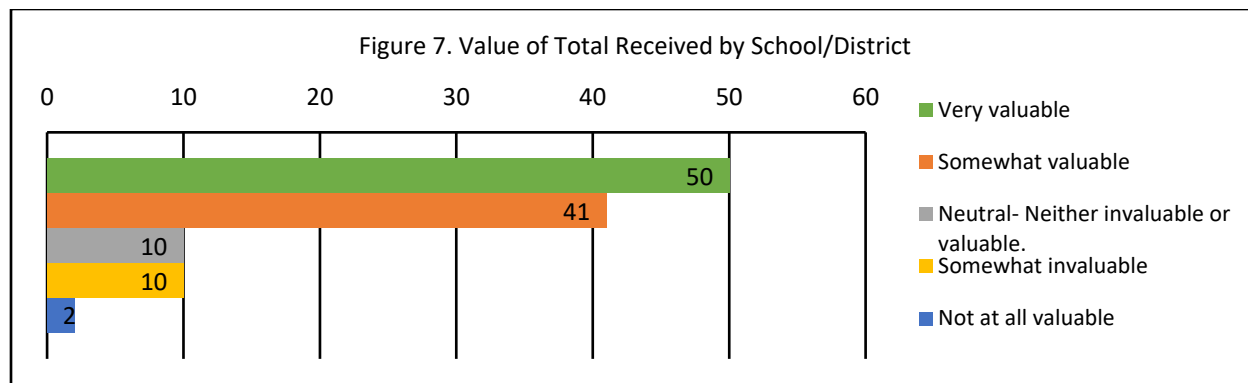
### Taxpayer Behavior & Motivation

Evaluation questions addressed:

- *Does knowing where Public School Tax Credit dollars go (i.e.: specific school, program, etc.) influence taxpayer behavior?*

Perhaps the most robust of all findings from this evaluation is the insight into taxpayer behavior and motivation for using the PSTC. While knowing how previous PSTC dollars were used might not have been as compelling for tax and accounting professionals, respondents indicated that this type of information may be of interest to their clients and to taxpayers. When asked if a resource that shows how PSTC dollars are distributed within counties and across the state (Figure 6) and the total received by schools through the PSTC (Figure 7) would be valuable for clients, a unique perspective emerged.





*"It's really important now, especially where people want transparency, and we need to get our school systems back to where they were."*

The most widely discussed motivation for taxpayers to utilize the PSTC shared by tax and accounting professionals was the ability for taxpayers to decide and have control over where their taxes dollars went. Throughout the interviews the idea of taxpayer autonomy emerges as not only a gateway for educating clients, but the perception that a client can be more in control of where their money goes emerged as a strong motivated for long term use of the PSTC.

*"That [control] has really resonated with our clients. They're like, oh yeah, I have no interest and letting this money go to whoever, whatever for whatever. If I have the opportunity to give it to the local food bank and give another credit to the school, this is how I want to pay taxes from now on. I'd like to decide where my taxes go. And we've used the line that if you can't decide how much you're going to pay in taxes, the next best thing, at least have a say in where it goes."*

*"Taxpayers like to have a choice or knowledge at least of where their tax dollars are going. So, I tell my clients at the end of the year, instead of writing out a fourth quarter estimated payment check to Arizona Department of Revenue, make that check out to a school... that you know where your money's going to something that you support."*

Finally, and least surprising, participants indicated clients are more interested and motivated to use the PSTC when they have a child or grandchild that can directly benefit from the PSTC donation to the school in which they are enrolled. Interviewees also noted that proximity to someone who teaches at a school that needs funding is also a common motivator among clients. For clients who are not connected to a school through a relative, child or grandchild interviewees perceived their motivation to be out of desire to support education and children in their community. This was particularly evident in anecdotes shared by tax professionals in rural communities.

*"I would say probably three-fourths of my taxpayers that I recommend that I see end up giving do have children or grandchildren. But there is that other 25% that just believe in supporting education and supporting children."*

### Improvements & Recommendations

Evaluation questions addressed:

- *Are there changes or improvements that can be made to the Public School Tax Credit underlying tax policy and/or resources available?*

While this evaluation question was not explicitly asked in the survey, the semi-structured interviews provided valuable information on what tax and accounting professionals recommend for improving the

PSCT. Nearly all participants recommended that the amount taxpayers can give through the PSTC be increased and indexed for inflation. Many of those that made this recommendation noted that the PSTC is one of the only credits that is not indexed for inflation.

*"I hate that our school budgets are to have to take tax credits into consideration for funding, but that's where we're at. And so, it's kind of a catch 22. We're feeding into it, but we don't like having to use it. But that's what we have to do right now."*

*"My kids were in elementary school 10 to 12 years ago and they had music, they had science, they had art, they had library studies. And now I see some of those programs disappearing. And I think those tax credits help keep those programs around."*

Moreover, tax and accounting professionals shared recommendations regarding how schools might improve their efforts to make teachers, parents, and the community aware of the PSTC. Recommendations in this sub-theme included giving an informational handout to students throughout the academic year, convening meetings to bring school districts together to discuss best practices and share success stories, and more transparent reporting from school on how tax credit dollars are used and where they make an impact.

*"Maybe sharing of information from these school districts that are doing different things would be a good thing for all the districts to get in the state to get shared information about these tax credits. And I don't know if that's a function of somebody in the district office in the accounting department. I don't know who the point people are, but if nothing else to get all those people on a zoom call or in a room or something to share their ideas"*

Lastly, providing information in plain language and in a language other than English presented as a potentially less burdensome improvement to how schools and districts communicate about the PSTC. Many participants acknowledged that schools are asked to do a lot for communities already, so the burden of communicating is something that not all schools or districts may be able to undertake. While this theme also emerged in the discussions surrounding awareness and education, it was clear that tax professionals felt that this improvement could be something that schools, districts and/or AZDOE could better address.

*"If it was in at least Spanish as well as English, I think that would be a benefit to the Spanish [speaking] community. And I don't know what your population is there, but here in the Buckeye area, it's probably at least 40%. So, if you're missing 40% of your people just because...you don't put out the information in their language, that's a shame. Shame on the district for not doing that."*

### **Adoption**

At the setting level it can be inferred that small to medium size tax and accounting organization participated at a greater rate than the larger organizations originally approached. At the individual level solo tax and accounting professionals also engaged more and this may be one area for Activate Tucson to explore for future study recruitment and collaboration. This is also important to consider for the next steps of the underlying initiative. Based on the pilot study, these groups show the most potential for engaging with (adopting) the resources and other deliverables that may be developed or refined as a result of the study findings.

### **Maintenance**

The ability to assess maintenance is limited given the need to pivot the focus of the evaluation early on. However, should follow up studies or evaluations be planned, there are opportunities to evaluate the impact of resources and PSTC funding over time. Additional factors that contributed to the lack of assessment in the maintenance domain of the PRISM/RE-AIM Model included limited personnel, resources and time to complete the study. Future studies seeking to assess the maintenance of the intervention should focus on updating protocol and evaluation questions.



## Conclusion & Recommendations

*Conclusion.* PRISM is a framework that accounts for multilevel factors that can influence the planning, implementation, sustainment and evaluation of projects. “Considerations for the characteristics of the intervention including perspectives of stakeholders from both individuals and settings, the implementation and sustainability infrastructure, and the external environment” were assessed to determine feasibility of the pilot study and to provide insight into how to proceed. The pilot study recruitment, retention, and study protocol all show promise for a larger study. Furthermore, the evaluation objectives were achieved indicating that the evaluation instruments provided appropriate responses to the outcomes of interest.

*Recommendations for future study and evaluation.* As a result of assessing the pilot study in the PRISM/RE-AIM framework, a larger study is feasible with improvements. The recommended improvements are:

- Improve the demographic data collection questions to break out race and ethnicity.
- Increased study personnel are required to ensure more robust recruitment efforts can be undertaken to reach a sample size appropriate for a confidence interval of 95% and margin of error of 5% (n= 324-379 ). This estimate utilizes the assumption included in the sampling section above and should be used with caution.
- Increased incentives to support greater recruitment needs.
- Adjust study timeline to accommodate 12 months for recruitment.
- Consider including a more robust design to assess adoption and maintenance of any future efforts more robustly.

Literature notes that there is disagreement as in whether pilot study results should be used for sample size determination, however the estimates included above are provided given the limited research in this area and to provide guidance for future efforts of stakeholders.

*Recommendations for the underlying initiative.* The findings of the pilot study indicate that there may be the potential for champions within the tax and accounting professional community who would be interested in supporting efforts that Activate Tucson is currently working on. Specifically, they may be interested in supporting the awareness campaign to distribute PSTC dollars more equitably across the state. The findings in this report can inform ongoing efforts within the advocacy work that Activate Tucson has undertaken. There is potential to collaborate and amplify efforts to advocate for increasing the amount a taxpayer can give and indexing this for inflation. Notably, the recommendation to increase the amount and index the credit for inflation must also be accompanied by additional efforts and recommendations to address the fundamental inequity within the policy as currently written. Furthermore, the study provides additional insight from an important stakeholder group that has not previously been engaged with and there is a need for continued collaboration with this group as well as with the public schools and school districts to further refine and improve efforts. Fostering relationships, strong advocacy planning and engagement are needed to support this work, so it is recommended that adequate personnel and funding commitments as well as a clear implementation and evaluation plan be in place prior to engaging in these activities.

---

*“Schools need all the help they can get, especially in Arizona”*

---

## References

- Arizona Department of Revenue (AZDOR). (2021). *Public School Tax Credit*. Public School Tax Credit | Arizona Department of Revenue. Retrieved January 3, 2023, from <https://azdor.gov/tax-credits/public-school-tax-credit>
- Association of International Certified Professional Accountants. (2019). 2019 Accounting Graduates Supply and Demand Report. <https://us.aicpa.org/content/dam/aicpa/interestareas/accountingeducation/newsandpublications/downloadabledocuments/2019-trends-report.pdf>
- Bureau of Labor Statistics, Multiple occupations for one geographical area Occupational Employment and Wage Statistics Query System OEWS Program Links (2022). Washington, DC; Department of Labor. Retrieved 2024.
- Cheng, T. L., & Solomon, B. S. (2014). Translating Life Course Theory to clinical practice to address health disparities. *Maternal and child health journal*, 18(2), 389–395. <https://doi.org/10.1007/s10995-013-1279-9>
- Child and Adolescent Health Measurement Initiative, Data Resource Center. (2009). *Arizona State Fact Sheet: 2007 National Survey of Children's Health*. [childhealthdata.org](http://childhealthdata.org). <https://www.childhealthdata.org/docs/nsch-docs/arizona-pdf.pdf>
- Division of Adolescent and School Health, National Center for HIV/AIDS, Viral Hepatitis, STD, and TB Prevention (DASH). (2023, May 26). *Adolescent and School Health- Health Disparities*. Centers for Disease Control and Prevention. <https://www.cdc.gov/healthyyouth/disparities/index.htm>
- Federal Office of Rural Health Policy. (2017). *Map of obesity prevalence, 2017*. Rural Health Information Hub. <https://www.ruralhealthinfo.org/charts/39?state=AZ>
- Gato-Moreno, M., Martos-Lirio, M. F., Leiva-Gea, I., Bernal-López, M. R., Vegas-Toro, F., Fernández-Tenreiro, M. C., & López-Siguero, J. P. (2021). Early Nutritional Education in the Prevention of Childhood Obesity. *International journal of environmental research and public health*, 18(12), 6569. <https://doi.org/10.3390/ijerph18126569>
- Glasgow, R. E., Harden, S. M., Gaglio, B., Rabin, B., Smith, M. L., Porter, G. C., Ory, M. G., & Estabrooks, P. A. (2019). RE-AIM Planning and Evaluation Framework: Adapting to New Science and Practice With a 20-Year Review. *Frontiers in public health*, 7, 64. <https://doi.org/10.3389/fpubh.2019.00064>
- Huang, K. Y., Cheng, S., & Theise, R. (2013). School contexts as social determinants of child health: current practices and implications for future public health practice. *Public health reports (Washington, D.C. : 1974)*, 128 Suppl 3(Suppl 3), 21–28. <https://doi.org/10.1177/00333549131286S304>
- Malacarne, D., Handakas, E., Robinson, O., Pineda, E., Saez, M., Chatzi, L., & Fecht, D. (2022). The built environment as determinant of childhood obesity: A systematic literature review. *Obesity*

*reviews : an official journal of the International Association for the Study of Obesity*, 23 Suppl 1, e13385. <https://doi.org/10.1111/obr.13385>

Muller, A. (2018). *The life-course approach: From theory to practice: Case stories from two small countries in Europe*. World Health Organization. Retrieved March 2, 2023, from <https://www.who.int/europe/publications/i/item/9789289053266>

National Cancer Institute (NCI) Division of Cancer Control and Population Sciences . (2012, March). *Measuring the use of the re-aim model dimension items ...* re-aim.org. <https://www.re-aim.org/wp-content/uploads/2016/09/checklistdimensions.pdf>

Office of Management and Budget. (2017, April 15). *2018 SOC Definitions*. U.S. Bureau of Labor Statistics. [https://www.bls.gov/soc/2018/soc\\_2018\\_definitions.pdf](https://www.bls.gov/soc/2018/soc_2018_definitions.pdf)

Rabin, B. A., Cakici, J., Golden, C. A., Estabrooks, P. A., Glasgow, R. E., & Gaglio, B. (2022). A citation analysis and scoping systematic review of the operationalization of the Practical, Robust Implementation and Sustainability Model (PRISM). *Implementation Science*, 17(1), NA. [https://link-gale-com.ezproxy2.library.arizona.edu/apps/doc/A719496743/AONE?u=uarizona\\_main&sid=bookmark-AONE&xid=fb9ca345](https://link-gale-com.ezproxy2.library.arizona.edu/apps/doc/A719496743/AONE?u=uarizona_main&sid=bookmark-AONE&xid=fb9ca345)

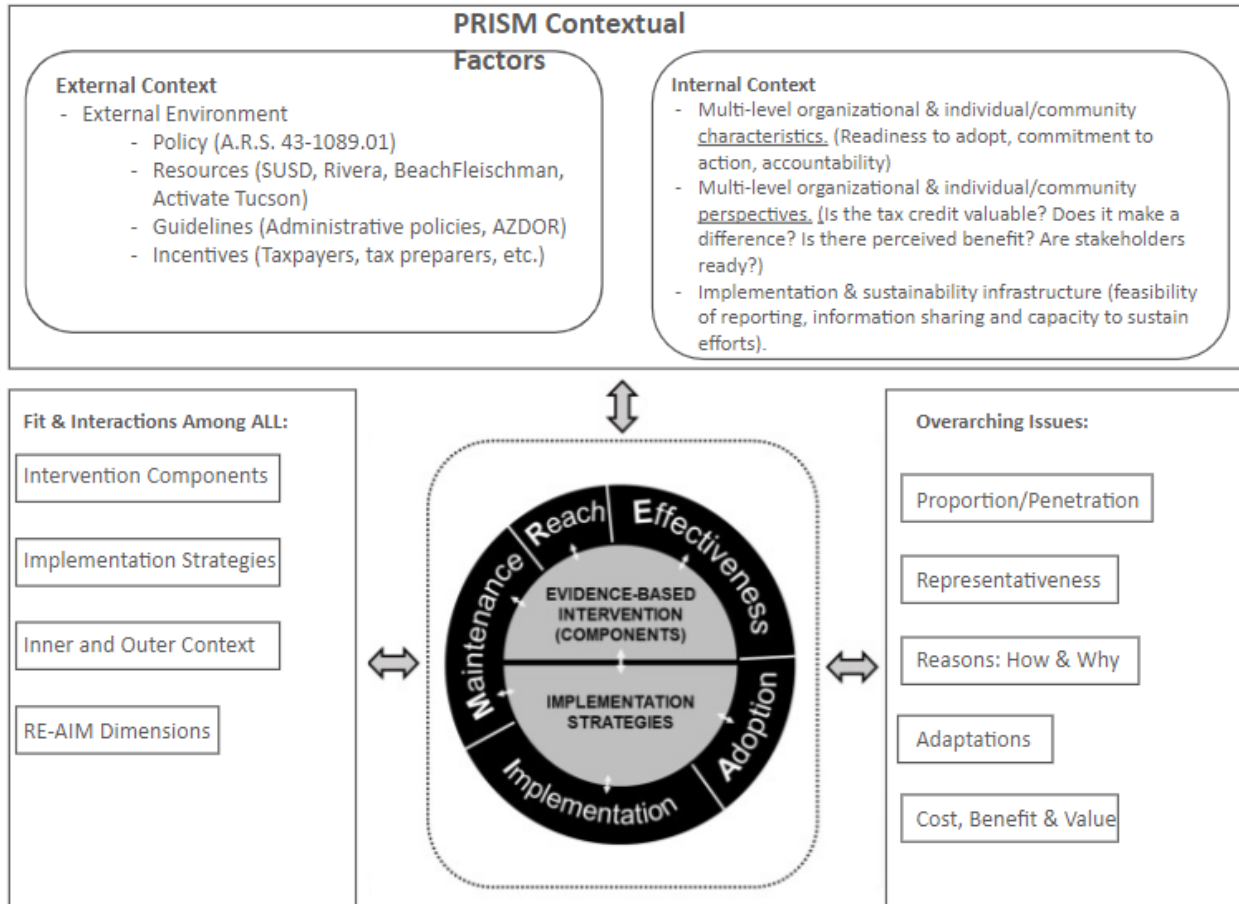
RE-AIM.org. (2023). *What is PRISM?* RE-AIM. Retrieved March 3, 2023, from <https://re-aim.org/learn/prism/>

United States Census Bureau. (2023). *U.S. Census Bureau quick facts: Arizona*. census.gov. <https://www.census.gov/quickfacts/fact/table/AZ/PST045223>



## Appendix B: Modified PRISM Contextual Factors

Modified from Glasgow, et, al., 2019 the following Model was used to guide planning, implementation and assessment of the pilot study.



### Appendix C: Survey Instrument

Field Label	Choices, Calculations, OR Slider Labels
Record ID	
<p><b>You may be eligible to participate if you are:</b>  <b>Adult (21+ years).</b>  <b>Currently tax, accounting or financial professional or working in a related/supporting field</b>  <b>Primary resident of Arizona.</b></p> <p><b>At the end of the survey, participants who wish to provide more information and/or are willing to be contacted to provide more insights will be given the opportunity to include their contact information. Should you be interested in being contacted to provide additional insights, the study coordinator will reach out to you directly to schedule a short 15-20 minute interview.</b></p> <p><b>This study is determined to be exempt, and participation is voluntary and anonymous. By completing the survey, you are consenting to provide information only necessary for this study. A copy of the consent form is attached for reference. Thank you for your time. Questions or comments? Please contact Lauren Erdelyi, <a href="mailto:cerdelyi@arizona.edu">cerdelyi@arizona.edu</a>.</b></p>	
Are you 21 years of age or older?	
What is your age?	1, 21-34 years old   2, 35-49 years old   3, 50-64 years old   4, 65+ years old   5, I prefer not to disclose
Are you a legal resident of Arizona?	
What is your sex?	1, Male   2, Female   3, Gender Diverse   4, Prefer Not to Answer   5, Not listed
What is your race? (One or more categories may be selected)	1, White   2, Black or African American   3, American Indian or Alaska Native   4, Asian   5, Native Hawaiian or Other Pacific Islander   6, Prefer not to answer   7, Other
Are you currently self-employed or employed at an organization that provides personal income tax preparation, accounting, financial services?	
How long have you worked in personal finance, accounting or another related field?	1, 0-5 years   2, 6-10 years   3, 11-15 years   4, 16-20 years   5, 20+ years
In your role, how often do you directly work with clients on tax preparation?	1, Never   2, Rarely (< 10% of clients)   3, Sometimes (11-49%)   4, Very Often (> 50%)   5, Always
When working with clients or others, how important do you think it is to present them with information about the Public School Tax Credit?	1, Not at all important   2, Slightly important   3, Moderately important   4, Important   5, Very important
To what extent do agree with the following: The Public School Tax Credit has the potential to positively impact children and/or schools?	1, Strongly disagree   2, Disagree   3, Undecided   4, Agree   5, Strongly agree



<b>When working with clients or others, how often do you engage in conversations about using the Public School Tax Credit?</b>	1, Never   2, Rarely (< 10% of clients)   3, Sometimes (11-49%)   4, Very Often (> 50%)   5, Always
<b>When working with clients or others, how often do you recommend a client utilize the Public School Tax Credit?</b>	1, Never   2, Rarely (< 10% of clients)   3, Sometimes (11-49%)   4, Very Often (> 50%)   5, Always
<b>Would having a resource that explains how (specific instructions) and where a taxpayer can give to the Public School Tax Credit be useful for conversations and interactions with clients and others?</b>	1, Not at all useful   2, Somewhat not useful   3, Neutral   4, Somewhat useful   5, Very useful
<b>Would having a resource that explains how the Public School Tax Credit dollars are distributed in your county and across the state be a valuable tool for interactions with clients and others?</b>	1, Not At All   2, Somewhat invaluable   3, Neutral- Neither invaluable or valuable.   4, Somewhat valuable   5, Very valuable
<b>Would having a resource that shows how much school districts and schools receive through the Public School Tax Credit be a valuable tool for conversations and interactions with clients and others?</b>	1, Not at all valuable   2, Somewhat invaluable   3, Neutral- Neither invaluable or valuable.   4, Somewhat valuable   5, Very valuable
<b>If a resource that provides more information about the Public School Tax Credit such as definitions, data and other valuable context were to be created, what modality/modalities would be most valuable? Please select all that apply.</b>	1, A short informational video   2, A one-page informational document (digital or print)   3, A website   4, Other-please explain:   5, None-I do not need any additional information or resources.
<b>Would seeing the outcome of where Public School Tax Credit donation dollars are being spent within a local school or district change your likelihood of recommending this credit to clients or others?</b>	1, Decrease significantly   2, Somewhat decrease   3, Neutral-Neither increase nor decrease   4, Somewhat increase   5, Increase significantly
<b>Would you be willing to provide more information about your responses or insights regarding the Arizona Public School Tax Credit? Follow up would be a 15-20 minute zoom or phone interview with the study coordinator scheduled at your convenience.</b>	
<b>Please provide an email or phone number below to receive notifications for interview scheduling.</b>	
<b>If you would like to be included in the gift card raffles, please provide an email address below. Winners will be notified via email. Thank you.</b>	
<b>Why are we interested in this information and what are the next steps?</b>  The Arizona Public School Tax Credit (tax credit) is mechanism to support qualified health and wellness programs in public schools. Activate Tucson is interested in understanding awareness/knowledge and perceptions of the Public School Tax Credit available to Arizona taxpayers by tax preparers, accounting professionals, financial planners and others who work in the industry. Activate Tucson has partnered with the University of Arizona to help conduct interviews to support these efforts.  Next Steps: If you elected to provide additional insight, the study coordinator will follow up with you at the contact information provided.	

**How will this information be used? Survey and interview responses are aggregated and will be part of the analysis we hope to use to establish an understanding of how a private-public partnership can work to improve the tax credit to increase child health and wellness in our community. Ultimately, participant responses will help inform best practices.**

**Questions or concerns? Please contact the study coordinator/investigator Lauren Erdelyi at [cerdelyi@arizona.edu](mailto:cerdelyi@arizona.edu).**

### Appendix D: Semi-Structure Interview Guide

<p>Hello, my name is Lauren, and I am a doctoral candidate at the University of Arizona College of Public Health. This interview should only take 20 minutes of your time and we thank you in advance for agreeing to participate in our research study. Have you participated in research like this before?</p>
<p>I'll start by giving some brief background on the project and then discuss consent to participate and record.</p>
<p>Activate Tucson, a local nonprofit organization, is working to better understand potential strategies to leverage policy, like the Arizona Public School Tax Credit (tax credit), to support health and wellness programming in Arizona public schools. Because not much data are available publicly about this tax credit, the aim of this pilot study is to understand how experts in the tax, accounting and financial professions understand and perceive the credit. The goal is to use the insights you provide to further develop an awareness campaign and education materials to support and refine ongoing efforts to bring more funds to public schools to support health and wellness programming.</p>
<p>Before we get started, I would like to take a moment to remind you that your participation in this interview for our research study is voluntary. If at any point you no longer wish to participate, you may leave the session. Furthermore, we will do everything in our power to ensure that we protect your confidentiality. This includes encrypting and coding the information obtained from interviews and limiting data sharing to the research team with the exception of reporting out aggregated, de-identified findings.</p> <p>Finally, I would like you to be aware that we plan to record this discussion for the purpose of our analyses. If you do not wish to identify yourself or have your camera on, that is okay. The recording will be used to generate a transcript that will be de-identified and analyzed with other transcripts to see if any themes emerge. It will not be shared beyond the research team. All files are encrypted and stored in a password protected file only available to the research team. All recordings will be destroyed once data analysis is complete. Do you consent to participating in this interview and to consent to being recorded? (Pause for verbal acknowledgement).</p>
<p>I am now recording the session.</p>

### Semi-Structured Interview Questions

#### Rapport Building

1. How did you hear about this study?
2. Can you start by sharing what you know about the Arizona Public School tax credit?

#### Awareness, Education & Motivation

3. Thinking about your interactions with clients or others:
  - a. Is the public school tax credit something that they are aware of or is this something you find yourself educating them about?
  - b. Can you share more about how this interaction goes and what types of resources you share/discuss?
  - c. What do you think motivates clients to use the credit?
4. Can you please share how you might discuss the tax credit with a client who is interested in using it?

### **Perception of the Tax Credit**

5. How beneficial do you believe the public school tax credit is to a taxpayer?
6. Do you believe clients are interested in knowing what their public school tax credit dollars are being used to support?
  - a. What information would help clients learn more about what tax credit dollars support?
7. If you knew that the public school tax credit could be used to impact the resources and opportunities that are available to a child at school would that change how often you discuss the credit with a client?
  - a. Why?/Why not?
8. From your perspective as a tax/accounting professional, is there anything that you think might improve the tax credit?

Thank you for taking the time to complete this survey and the semi-structured interview. Your insights and knowledge are appreciated. If there are questions, concerns or any other follow up, please contact the study investigator/coordinator, Lauren Erdelyi at [cerdelyi@arizona.edu](mailto:cerdelyi@arizona.edu).

## **Appendix E: Standard Occupational Classifications**

Standard Occupational Classifications are provided by the Office of Management and Budget (2017) and included below for reference.

13-2082 Tax Preparers Prepare tax returns for individuals or small businesses. Excludes "Accountants and Auditors" (13-2011). Illustrative examples: Income Tax Advisor, Income Tax Preparer, Licensed Tax Consultant.

13-2011 Accountants and Auditors Examine, analyze, and interpret accounting records to prepare financial statements, give advice, or audit and evaluate statements prepared by others. Install or advise on systems of recording costs or other financial and budgetary data. Excludes "Tax Examiners and Collectors, and Revenue Agents" (13-2081). Illustrative examples: Certified Public Accountant, Field Auditor, Internal Auditor.

## Appendix F: Recruitment Materials

### Recruitment Flyer

# We Want to Hear From You: Public School Tax Credit Research Survey

Interested in helping our local community better understand the Public School Tax Credit? Your thoughts can help support efforts to improve child health in our state.

You may be able to participate if you are:

- Current employee at tax, accounting and/or financial firm OR self-employed.
- At least 21 years or older.



THE UNIVERSITY OF ARIZONA  
MEL & ENID ZUCKERMAN COLLEGE OF PUBLIC HEALTH  
Zuckerman Family Center  
for Prevention and Health  
Promotion

Activate  
Tucson



You could win  
**\$50**  
**AMAZON**  
**GIFT CARD!**

Must be eligible for  
and complete a survey

## WHAT YOU WILL BE DOING

- Complete a 8-10 minute survey sharing your thoughts about the AZ Public School Tax Credit.
- Optional: Share additional insights during a 20 minute follow up interview.

An Institutional Review Board responsible for human subjects research at The University of Arizona reviewed this research project and found it to be acceptable, according to applicable state and federal regulations and University policies designed to protect the rights and welfare of participants in research.

## TO COMPLETE THE SURVEY PLEASE USE THE QR CODE OR LINK BELOW

Scan the QR code below or visit the link to access the survey. Questions? Contact Lauren at [cerdelyi@arizona.edu](mailto:cerdelyi@arizona.edu)



**Study Link:** <https://redcap.link/taxcredit>

### Survey Recruitment Email

Hello, \_\_\_\_\_,

My name is Lauren Erdelyi, and I am a doctoral student at the University of Arizona. My doctoral dissertation is focused on the Arizona Public School Tax Credit and understanding how tax and accounting professionals in the state share information about this credit. I know this email likely seems out of the blue, but I am trying to reach experts who have local insights and who represent diverse communities across the state.

I am working to recruit at least 100 participants to complete an 8 minute survey about the Public School Tax Credit. The survey is a valuable part of my final project. Those who are able to complete the survey are eligible to win a \$50 Amazon gift card. I have included the recruitment flyer in this email as well as the direct link to the survey here: <<Link>>

<<Flyer>>

This study has been reviewed by the university and I would be happy to answer any questions or share additional information about my work. I hope to hear from you soon and appreciate your time and consideration. It means a lot to me as a student and young professional.

All the best and happy new year,  
Lauren

#### **C. Lauren Erdelyi, MPH, CAPM**

DrPH Candidate, Public Health Policy & Management  
Mel & Enid Zuckerman College of Public Health

### Semi-Structure Interview Recruitment Email

Hello,

Thank you sincerely for taking the time to complete the Tax Credit Study Survey. Your response is greatly appreciated. In your response you indicated that you are interested in participating in a short 20-minute follow up interview to share additional insights. We wanted to follow up on this interest with a **Calendly** link to schedule your Zoom interview. We will be conducting these interviews now through the end of January and kindly ask that you sign up for a time that works best with your schedule:

Sign up for a time slot here: <<Link>>

Participation in the follow up interview is voluntary, and no incentives are available. We appreciate your interest in participating and hope to have the opportunity to hear from you. If there are questions, please do not hesitate to contact us.

All the best,  
Lauren

--

#### **C. Lauren Erdelyi, MPH, CAPM**

Investigator, Tax Credit Study



**Appendix G: Code Book**

<b>Id</b>	<b>Parent Id</b>	<b>Title</b>	<b>Short Description</b>
1		Awareness & Education	Awareness and education of clients about tax credit. Communication of information/education. Including references provided and resources made available by the preparer to the client/public.
2	1	Preparer as Advocate/Champion	Activities or actions that indicate advocacy or championing of the tax credit in their communities/ within networks.
3	1	Private/Third Party/Networks	Other entities that promote tax credits and work to share information.
4	1	School or District Promoting/Educating	Schools or districts that have programs for promoting or educating community about the credit.
5		Barrier to Utilizing the Credit	Items that make using the credit difficult.
6	5	Ease Accessing Information About Credit	Indicators of how easy it is (or isn't) to access information about the tax credit.
7	5	Financial Literacy & Knowledge	Lack of education provided to general public through school system or at home. Potential contribution to barriers. Also includes preferred language.
8		Improvements/Recommendations	Solicited ideas on how to improve the tax credit (from preparers).
9	8	Centralized/ Improved Resource	Includes mention of resources in one location (centralized) and specific details for improving existing resources.
10	8	Improved Comms from School/District	Ways to help schools promote it more.
11	8	Increased/Adjusted Donation Amount	Increase or adjustment to the amount eligible to donate. This includes indexing for inflation.
12		Preparer Knowledge & Beliefs	Information shared by tax preparers that indicates level of knowledge and beliefs regarding the public school tax credit
13	12	Preparer Motivation to Share Credit Info	Reasons why a preparer is interested in sharing info about the tax credit.
14		Taxpayer Behavior & Motivation	The things that motivate a taxpayer to perform a certain behavior of interest (i.e.: participate in the tax credit).
15	14	Control	Autonomy to decide where tax dollars can be used and where taxpayers want their money to go.
16	14	Profile of taxpayer/clients	Indicators of characteristics of the taxpayer/client.
17	14	Proximity to School or School'-aged Child	Identifies connection to school through close relationship (family or student).