

# Volunteer tax clinics

Help your community members file taxes

## What's in this resource?

Volunteer tax clinics: Help your community members file taxes	2
Why operate a community tax clinic	3
Who is eligible for CVITP?	4
Key role: Site supervisor	5
Volunteers needed to operate a tax clinic	6
Key volunteer roles	7
Other volunteer roles	8
Volunteer requirements	9
Recruiting volunteers	10
Volunteer training	11
How to get started as a CVITP organization	12
Operational requirements	13
Information management	14
Tax clinic delivery models: What it looks like	15
Resources for more information	17

---

# Volunteer tax clinics: Help your community members file taxes

## What's in this resource

**This resource contains information and guidelines about setting up a community tax clinic to support low-income tax filers in your community.**

Some of this information is adapted from information publicly available from the Canada Revenue Agency. Other best practices have been gleaned from community agencies across Canada, including E4C in Edmonton, Alberta, and Agincourt Community Services Association (ACSA) in Scarborough, Ontario.

This resource is intended to help new community tax clinic organizers prepare for the tasks and coordination involved in setting up a tax clinic for the first time.

To begin the process for setting up a tax clinic in your community, [visit the CVITP website](#) and navigate to the information for Community Organizations.

## What is CVITP?

The Community Volunteer Income Tax Program (CVITP) is a collaborative program between the Canada Revenue Agency (CRA) and community organizations. This program helps individuals with modest incomes and simple tax situations to file their taxes for free.

The program was introduced in 1971 and has grown significantly in the last few decades. In 2015, 692,500 individuals accessed CVITP tax clinics, resulting in 750,000 returns filed. This was accomplished across community organizations in all parts of Canada, with the help of over 15,000 volunteers.

### Community organization

- Hosts free tax preparation clinics
- Arranges for volunteers to complete tax returns for eligible individuals
- Manages resources and volunteers
- Keeps taxpayer information secure and confidential
- Ensures that volunteers get individual EFILE certification or a police records check

### CRA

- Provides training via webinar or in-person
- Guides the organization through the program
- Arranges training for volunteers
- Provides tax software (UFile)
- Provides promotional materials (pamphlets and posters)
- Supplies computers when possible (depending on number available for donation)

---

## Why operate a community tax clinic?

**Income tax clinics are a valuable way to support tax filing for community members living on a low or modest income, who may not otherwise be able to access tax preparation services. Through tax filing, Canadians can access a range of tax benefits and credits (Canada Child Benefit, GST/HST Credit), as well as other supports which depend upon tax filing in order to be accessed.**

Many organizations who operate tax clinics identify high levels of satisfaction for their volunteers and individual participants. For many volunteers, tax clinics offer the chance to give back to their community and also gain personal experience in tax filing support. It is also a valuable opportunity to personally get to know members of the community and feel connected.

Individual participants can often have high levels of stress or fear associated with filing their taxes. Some may have let their tax filing lapse for several years. For many individuals, filing their return through a community tax clinic can result in them feeling relief and reduced stress, especially when they are eligible for refunds and benefits.



---

## Who is eligible for CVITP?

**The CVITP serves individuals with modest incomes and simple tax situations.**

This typically includes:

- People receiving social assistance
- Seniors
- Newcomers to Canada
- Students
- Aboriginal people

The suggested maximum income levels for CVITP eligibility are as follows (as established by CRA):

Family size	Total family income
1 person	Up to \$30,000
2 persons	Up to \$40,000
3 persons	Up to \$42,500
4 persons	Up to \$45,000
5 persons	Up to \$47,500
More than 5 persons	Up to \$47,500 + \$2,500 for each additional person

The returns filed through CVITP should be for simple tax situations. Volunteers do not prepare returns for complex tax situations such as:

- Returns for deceased individuals
- Individuals who file for bankruptcy
- Self-employed individuals (with self-employment income over \$1,000)
- Individuals reporting capital gains or losses; or
- Individuals reporting employment expenses, or business or rental income and expenses.

These types of income or deductions are not covered by the training provided by CRA for CVITP volunteers.

Local community organizations can set additional eligibility criteria for tax filers based on their own capacity and the population they serve. For instance, a long-term care home may choose to host a tax clinic that only serves their residents.

---

## Key role: Site supervisor

**This role is crucial to undertaking a tax clinic. The site supervisor (or co-supervisor) is (are), essentially, the person(s) “in charge.”**

They initiate key decisions, coordinate scheduling and volunteer support, and overall ensure the clinic runs as smoothly as possible. The site supervisor:

- Initiates contact with CVITP office to register clinic and engage any necessary support
- Support volunteers by ensuring they receive training and any other assistance needed on site
- Coordinates scheduling of clinic hours, volunteers, appointments
- Ensures space for clinic is booked, technical and material requirements are met (computers, pens/paper, printer, etc.)
- Is in charge in case of emergencies on site (fire drill, etc.)
- Ensures volunteer recognition at end of tax clinic operation.

---

## Volunteers needed to operate a tax clinic

**Tax clinic volunteers can perform various duties as needed. Ideal CVITP volunteers have some experience in preparing tax returns.**

Generally, a volunteer can help to prepare taxes, act as a greeter, act as a resource volunteer, perform registration and intake duties, assist individuals with applications for certain government benefits and services, handle tax clinic statistics, and provide on-site technical support as needed, just to name a few.

It is important to note that all volunteers must be registered for the CVITP, regardless of their role in each clinic. **All volunteers must either complete their volunteer registration online** at or complete and sign Form T242, *Volunteer Information and Software Agreement*, which must be returned to your CRA CVITP Coordinator.

Volunteers should consult with their local coordinator to see where they would best fit. Below are some examples of the types of duties CVITP volunteers can undertake. However, a tax clinic **can also be run with just one volunteer who has been trained** and is willing to provide their time to assist their community.

Key volunteer roles are:

- Tax preparer
- Greeter
- Resource volunteer or mentor

Additional roles that may be helpful, depending on your clinic's size and staff capacity are:

- Intake volunteer
- Benefits volunteer
- Evaluation volunteer
- IT support volunteer

Always ensure volunteers are aware of the time commitment expected as part of their participation, which includes:

- CVITP training
- Tax clinic volunteer hours
- Any additional on-site training specific to your clinic
- Any volunteer recognition event post-tax clinic.

<b>Tax preparer</b>	Prepares tax returns with individuals
<b>Greeter</b>	Welcomes individuals to the clinic and answers questions
<b>Resource volunteer/mentor</b>	Experienced and knowledgeable volunteer that supports other volunteers
<b>Intake volunteer</b>	Assists tax filers to fill in intake form and answers questions
<b>Benefits volunteer</b>	Assists tax filers to apply for any government benefits or other services for which they are eligible
<b>Evaluation volunteer</b>	Collects any program evaluation data including participant satisfaction surveys, tax clinic results, etc.
<b>IT volunteer</b>	Supports on-site technical needs such as printers, wi-fi connectivity, computer support

---

## Key volunteer roles

### Tax preparer volunteer

These volunteers are the ones who prepare the tax returns with the individuals who come to the clinic. The ideal tax preparer volunteer is someone who:

- Has a basic understanding of income tax
- Is sensitive to the needs and realities of the individuals to be served
- Is comfortable working with computers
- Is compliant with CVITP guidelines
- Is able to attend the CRA training sessions on CVITP
- Is able to keep statistical data on the number of returns prepared

### Greeter volunteer

The greeter is someone who welcomes individuals into the tax clinic and helps direct them on where to go and what to do. The ideal greeter is someone who:

- Has good communications skills
- Is friendly and welcoming
- Is able to answer general questions about CVITP and the community organization hosting the clinic
- Is able to attend training provided by the CRA
- Is compliant with CVITP guidelines

### Resource volunteer/mentor

The resource person is typically an experienced volunteer who has volunteered at a CVITP before. They act as a support for other volunteers who may be new to the process. The ideal resource volunteer is someone who:

- Has previous CVITP volunteer experience
- Has strong leadership skills
- Is knowledgeable about preparing tax returns
- Is able to assist with scheduling or recruiting new volunteer

---

## Other volunteer roles

**These roles may not be available in all sites and will depend on the clinic's size and staff capacity. If the clinic has capacity to include any of the roles below, they can be especially valuable for clinics serving a larger number of individuals.**

### Benefits volunteer

The benefits volunteer provides individuals with information and assistance on site to apply for specific government benefits, subsidies, and community programs. They help tax filers to access benefits and other financial supports they may not be aware of. The ideal benefits volunteer is someone who:

- Has previous CVITP volunteer experience
- Is familiar with provincial and federal tax benefits and other local or municipal programs available to people living on low incomes
- Has strong communications skills
- Is friendly and patient

### Intake volunteer

The intake volunteer provides additional support for individuals when they arrive at the tax clinic. They assist taxpayers to fill in their intake forms and answer questions. If your clinic serves a high volume of people this position may be valuable. The ideal intake volunteer is someone who:

- Has previous CVITP experience
- Has strong communications skills
- Is friendly and patient

### Evaluation volunteer

Many tax clinics undertake some form of data collection or evaluation, to understand the impact of the clinic. CVITP volunteers should keep track of the number of tax returns they complete as these figures may be requested from their CVITP Coordinator. Thus, having a dedicated volunteer to help log these figures can be beneficial.

### Information Technology (IT) volunteer

An IT volunteer can help with the day-to-day technical support needed to operate a tax clinic – for example, monitoring internet connection, troubleshooting computer or printer problems.



---

## Volunteer requirements

**All CVITP volunteers must comply with CVITP guidelines, including confidentiality and privacy of information.**

### Confidentiality

Filing a tax return involves reviewing highly personal and confidential information, including income receipts, tax slips, social insurance numbers, and details about an individual's living situation. All CVITP volunteers must respect the confidentiality of individual information, as this is crucial to creating a secure, trusting environment in which the individuals are comfortable filing their taxes.

In order to participate in the CVITP, **all volunteers must either complete their volunteer registration online** or complete and sign Form T242, *Volunteer Information and Software Agreement*, which must be returned to your CVITP Coordinator. In the volunteer registration, the volunteer agrees to:

- Protect the individual's privacy
- Offer services free of charge
- Return income tax and benefit return to the individual
- Not keep any copies of an individual's income tax and benefit return (paper or electronic)
- Have the individual sign Form T1S60, *Taxpayer Authorization*, and **return** it to the individual.

The volunteer registration also requires all volunteers to **declare** that they have **never been convicted of a criminal offence** involving evasion in payment or remittance of tax, fraudulent transactions in which the public or any person is defrauded of property, money, or valuable security or service, or the possession of property obtained by crime or proceeds of crime.<sup>1</sup>

<sup>1</sup>Community Volunteer Income Tax Program: A Guide for Community Organizations, p 9. Accessed

---

## Recruiting volunteers

**Volunteers are the key to a successful community tax clinic. Recruiting volunteers can be challenging, especially for new clinics. Each community organization meets these challenges in their own way.**

**First, identify how many volunteers you are likely to need. Consider:**

- How many tax preparer workstations you will have available at the same time
- How many days per week and hours per day you will be operating the clinic
- How many timeslots you will have available per tax preparer workstation (*30-60 minutes* is suggested for each tax return)
- How many volunteers you will need each day
- How many “back up” volunteers you would like to recruit in case of drop-outs.

**Next, review the likely sources of volunteers in your community. These may include:**

- Retirees
- Current or former accountants, financial planners, or business owners
- University or college students
- Social assistance staff
- Interested community members with relevant skills.

**Outreach methods could include:**

- Holding an information session to recruit volunteers
- Directly reaching out to key contacts
- Posting in local newsletters or email blasts
- Contacting your CVITP Coordinator who can help you contact interested volunteers in your area.

**Reach out to key contacts in these areas, and when inviting them to volunteer also tell them:**

- What the volunteer role(s) are and what kind of tasks are involved
- When you will need them to volunteer
- Where the tax clinic will be located
- A clear point of contact (phone # and/or email) for them to be in touch with you later
- When they will need to complete volunteer registration and EFILE registration/renewal
- When they will need to sign up for CVITP training.

**Find out:**

- How much time they are able to volunteer
- How much experience (if any) they have with tax clinics, tax preparation, or income tax
- Their contact information

Most tax clinics experience drop-off in volunteers at some stage, so it is wise to recruit more volunteers than you think you will need.

---

## Volunteer training

**Training is important for volunteers to feel confident and informed about their role, and to prepare them to accurately prepare tax returns for the clinic participants. Volunteers who have been well trained are more likely to be retained and to return in following years.**

All community organizations registered with CVITP must participate in volunteer training delivered by the CRA CVITP team. The training covers the basics of income tax filing and how to prepare and submit a T1 tax return.

Please be aware that the CVITP training *does not include line-by-line training*; instead, training modules cover various tax-related topics and how to report common slips. There is also a live UFile training presentation available as well.

Many community organizations supplement the CVITP training with additional sessions. This supplemental training could include:

- Additional tax preparation practice with local community examples in mind
- Role play to rehearse conversation skills, greeting, interviews
- Data collection practices you will be using at your site.

Training that includes hands-on practice in preparing a tax return will also reduce the volunteers' fears or anxiety about the process. When possible, include experienced volunteers as mentors throughout the training and tax clinic process, to help guide new volunteers and answer questions.

---

# How to get started as a CVITP organization



## 1. Register with the CVITP (Community Volunteer Income Tax Program)

This can be done online:

- The CVITP provides guidance and support to community organizations operating tax clinics, provides training and free income tax preparation software, and donates computers to eligible community organizations.
- To contact the CVITP, [fill out an online form](#) or call:
  - Pacific** 1-888-805-6662
  - Prairies** 1-866-315-8833
  - Ontario** 1-877-493-4064
  - Quebec** 1-544-233-9951
  - Atlantic** 1-855-516-4405

## 2. Recruit and train volunteers

As the host organization, recruiting volunteers is one of your main roles. This includes:

- Recruiting volunteers to prepare taxes and be trained by CVITP
- Ensuring volunteers are EFILE certified (contact CVITP Coordinator)
- Establishing roles for volunteers depending on your site needs. In addition to tax preparation volunteers, this could include greeter volunteers, intake volunteers, technical support people, or specialized resource volunteers who are knowledgeable about tax preparation and can act as on-site consultants.

## 3. Set up and promote the tax clinics

Ensure that your community is aware of your tax clinic. Set-up will also include:

- Booking site for the clinic
- Establishing clinic hours and days of operation
- Arranging computers or laptops
- Arranging an internet connection and printer
- Implementing a *tracking process* for clinic use (i.e. to track individual appointments, the number of tax returns completed)

---

## Operational requirements



**All aspects of physical and organizational management of the clinic, and volunteers who will operate them are the principal responsibility of the organizations that partner with the CVITP.**

Key considerations here are:

- How many individuals in your community may require assistance?
- How many individuals can you reasonably expect to help?
- How many volunteers will you need to meet this goal?
- What size of facility will you need to accomplish this?
- What is the availability of the volunteers and your facility during March and April?
- Does your location have access to computers, printers/photocopiers, phone and the internet?
- Do you have a private spot to meet with individuals and families
- Do you have enough stationery supplies, such as: calculators, pens/pencils, envelopes, note paper, staplers and staple removers?

Some of these answers will depend on the time, dates, and specific location where you will host your clinic. Most tax clinics are held during March and April, since the CRA tax software and most individual tax slips may not be available before that time. Ultimately, it is your choice when and where to hold your tax clinic, based on volunteer capacity.

Consider whether your tax clinic will operate:

- During weekdays, weeknights, or a combination?
- During weekends?
- Daily, or a few days per week?
- A one-day clinic?

These answers will depend on when your community members are likely to attend, and when your volunteers will be available.

---

## Information management



**Operating a tax clinic involves working with a high volume of personal and confidential information.**

Form TIS60, *Taxpayer Authorization*, must be completed and signed by all individuals who have a return prepared. Once completed, the TIS60 is returned to the individual.

**The organization and/or volunteer must never keep copies of completed TIS60 forms.**

In your day-to-day tax clinic operations, ensure that:

- All documents provided by the tax filers are returned to them
- All individual information is handled securely
- When a paper tax return is filed, the tax filer is responsible for mailing it
- When tax preparation software is used, the files generated must not be saved to a computer hard drive. Instead, save them to a USB drive or rewritable CD. If the return cannot be filed within 48 hours, a paper copy should be printed and given to the tax filer, and the file deleted from the USB.

Volunteers can use Form T1176, *Statistical Summary* to track the number of returns that they prepare. CVITP Coordinators may ask organization coordinators to provide statistics on how many returns their clinic completed each month.

---

# Tax clinic delivery models: What it looks like

**Most tax clinics tend to operate by appointment, however this is not the only delivery model.**

Common types of tax clinics are:

- By appointment
- Walk-in/Drop-in
- Drop-off/Pick-up
- Year-round
- Combination of some of the above

## 1. By appointment

This method involves organizing appointment windows during the hours your tax clinic is scheduled to be open. We suggest dedicating 30-60 minutes for each tax return that needs to be prepared. Individuals phone or email to book their appointment.

<b>Suggested requirements</b>	<ul style="list-style-type: none"><li>• Someone to receive booking requests (email or phone)</li><li>• Scheduling software or calendar system</li><li>• Volunteers scheduled to be available during the appointment times</li></ul>
<b>Advantages</b>	<ul style="list-style-type: none"><li>• Individuals may be screened at the time of appointment booking</li><li>• Can use booking to confirm materials to bring, eligibility requirements, and answer questions</li><li>• Volunteers will be able to anticipate the number of individuals they will be serving on a given day</li></ul>
<b>Challenges</b>	<ul style="list-style-type: none"><li>• May need a plan to deal with “no show” appointments for individuals who do not show up at their booked time</li><li>• May need a plan to deal with “overflow” requests, if there are more requests than your clinic’s capacity</li></ul>

## 2. Walk-in/Drop-in

With a walk-in delivery model, individuals show up during the scheduled hours of your clinic, and they are served in the order they arrive. This does not require an appointment booking.

<b>Suggested requirements</b>	<ul style="list-style-type: none"><li>• A separate waiting room with chairs</li><li>• System of tracking arrivals, to support individuals in the order they arrive</li><li>• Greeter volunteer(s) to screen individuals for their eligibility and paperwork (since this has not already been done over the phone)</li></ul>
<b>Advantages</b>	<ul style="list-style-type: none"><li>• Does not require a system of booking and scheduling</li><li>• Eliminates the need to deal with “no show” appointments</li><li>• Individuals have some flexibility in when their tax filing can happen</li></ul>
<b>Challenges</b>	<ul style="list-style-type: none"><li>• May be harder to anticipate the number of individuals attending the clinic</li><li>• If demand is high, wait times for individuals can be long and/or frustrating</li></ul>

---

### 3. Drop-off/Pick-up

This method involves individuals dropping off all of their paperwork for the tax return, and returning to collect their completed return at a later time. The return is completed by a volunteer working on their own, using the paperwork submitted by the individual.

<b>Suggested requirements</b>	<ul style="list-style-type: none"><li>• Scheduled time for individuals to drop off their tax returns</li><li>• Intake volunteer to receive paperwork and confirm all required information has been included</li><li>• Inventory system to securely track returns</li><li>• Method of checking ID of individual collecting completed return</li><li>• Setting a time frame for how long a volunteer takes to complete a return</li></ul>
<b>Advantages</b>	<ul style="list-style-type: none"><li>• Allows flexibility for individuals who have difficulty scheduling appointments</li><li>• Does not require system of booking appointments</li><li>• Tax preparer volunteers can complete returns at their own pace without the need to book appointments</li><li>• Eliminates challenges with “no shows”</li><li>• Requires less meeting space</li></ul>
<b>Challenges</b>	<ul style="list-style-type: none"><li>• Requires secure system to hold tax returns at various stages of completion – i.e. locked filing cabinets</li><li>• If any paperwork is missing from tax return, it cannot be completed without additional contact with the individual</li></ul>

### 4. Year-round tax clinic

This method is ideal for organizations/agencies with dedicated staff or volunteer support throughout the year.

<b>Suggested requirements</b>	<ul style="list-style-type: none"><li>• Year-round staff members or dedicated volunteer to prepare tax returns</li><li>• Year-round access to office space for tax preparers and for client intake (depending on appointment-based or drop-off-based method)</li></ul>
<b>Advantages</b>	<ul style="list-style-type: none"><li>• Allows support for individuals with multiple years of taxes to be filed, for example many years of back taxes</li><li>• Allows support for individuals needing follow-up support from their return, i.e. adjustments or help reviewing Notice of Assessment</li></ul>
<b>Challenges</b>	<ul style="list-style-type: none"><li>• Requires dedicated resources year round</li><li>• Requires staff or volunteers skilled in tax preparation, year round</li></ul>



---

## Resources for more information

### [Community Volunteer Income Tax Program](https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program.html)

<https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program.html>

### [Community Volunteer Income Tax Program: A Guide for Community Organizations](https://www.cchwebsites.com/content/pdf/tax_forms/ca/en/rc266.pdf)

[https://www.cchwebsites.com/content/pdf/tax\\_forms/ca/en/rc266.pdf](https://www.cchwebsites.com/content/pdf/tax_forms/ca/en/rc266.pdf)

### [Prosper Canada webinar: Insights on hosting volunteer income tax clinics](https://learninghub.prospercanada.org/knowledge/insights-on-hosting-volunteer-income-tax-clinics-webinar/)

<https://learninghub.prospercanada.org/knowledge/insights-on-hosting-volunteer-income-tax-clinics-webinar/>