
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
- Newcomers to Canada
- Aboriginal people
- Seniors
- Students

The suggested maximum income levels for CVITP eligibility are as follows (as established by CRA)¹:

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.

¹Canada Revenue Agency. <https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program/a-guide-community-organizations.html> . 2016.