

# Taxpayers' **Ombudsman**

Independent + Objective = Fair

## Reaching Out

Improving the Canada  
Revenue Agency's  
Community Volunteer  
Income Tax Program



Government  
of Canada

Gouvernement  
du Canada

Canada

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# Taxpayer Bill of Rights

- 1 You have the right to receive entitlements and to pay no more and no less than what is required by law.
- 2 You have the right to service in both official languages.
- 3 You have the right to privacy and confidentiality.
- 4 You have the right to a formal review and subsequent appeal.
- 5 You have the right to be treated professionally, courteously, and fairly.\***
- 6 You have the right to complete, accurate, clear, and timely information.\***
- 7 You have the right, unless otherwise provided by law, not to pay income tax amounts in dispute before you have had an impartial review.
- 8 You have the right to have the law applied consistently.
- 9 You have the right to lodge a service complaint and to be provided with an explanation of [the Canada Revenue Agency's] findings.\***
- 10 You have the right to have the costs of compliance taken into account when administering tax legislation.\***
- 11 You have the right to expect [the Canada Revenue Agency] to be accountable.\***
- 12 You have the right to relief from penalties and interest under tax legislation because of extraordinary circumstances.
- 13 You have the right to expect [the Canada Revenue Agency] to publish our service standards and report annually.\***
- 14 You have the right to expect [the Canada Revenue Agency] to warn you about questionable tax schemes in a timely manner.\***
- 15 You have the right to be represented by a person of your choice.\***
- 16 You have the right to lodge a service complaint and request a formal review without fear of reprisal.

\* The rights the Taxpayers' Ombudsman is responsible to uphold.



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## Summary

Outreach is an important part of the mandate of the Taxpayers' Ombudsman (Ombudsman). Through outreach, the Ombudsman is able to raise awareness about her role and that of the Office of the Taxpayers' Ombudsman, and hear first-hand the concerns of individuals, tax practitioners, and community support organizations. When conducting outreach, the Ombudsman visits with Community Volunteer Income Tax Program (CVITP) partner organizations, volunteers, and the Canada Revenue Agency's (CRA) CVITP coordinators to learn more about the program and to understand the success stories and challenges they all experience. This report gives voice to what we have heard and provides recommendations on how to address the issues raised.

The CVITP provides people, who may otherwise have difficulty accessing income tax and benefit return (return) filing services, with an opportunity to meet their filing obligations. Often, filing a return is required to gain access to, or continue to receive, the government credits and benefits designed to support them.<sup>1</sup>

This report illustrates that the CRA needs to take a broad, country-wide perspective of the CVITP, while also taking into consideration regional and other differences. Services offered and training provided to volunteers need to reflect the realities of the diverse regional, geographic, socio-economic, workforce, and vulnerable, sectors throughout Canada. Different areas of the country will have different primary needs from the CVITP. The CRA needs to address those needs, both in its actions through the CVITP, as well as in the training provided to CVITP volunteers and the support given to partner organizations.

In speaking of additional funding to the CVITP, the Minister of National Revenue announced that "Budget 2018 proposes to double the size of this program to help even more Canadians get the benefits they are entitled to."<sup>2</sup> It is unclear whether this doubling refers to the number of individuals served, the number of CVITP clinics, or the number of volunteers in the program. All of these need to be increased but it is not simply a matter of numbers or more of the same.

The CVITP model must evolve to better reflect the populations it is meant to serve. Services need to be changed and broadened. Appropriate support, resources, and infrastructure are needed. Quality and best practices need to be ensured. Research and development is a crucial aspect of growing the CVITP. Mechanisms also need to be put in place to monitor, assess, and adjust the changes made.

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- 1 Canada Revenue Agency, Volunteer to do taxes for people in your community, online: <https://www.canada.ca/en/revenue-agency/campaigns/cvitp-taxes-volunteers.html>. Date modified: 2019-08-29; Canada Revenue Agency, Free tax clinics, online: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program.html>. Date modified: 2019-10-23; Canada Revenue Agency, Get your taxes done at a free tax clinic, online: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program/need-a-hand-complete-your-tax-return.html>. Date modified: 2019-10-23.
  - 2 Canada Revenue Agency. (2018, March 19). "Minister Leboutheillier highlights efforts to help vulnerable Canadians access the benefits they are entitled to" [News release], online: <https://www.canada.ca/en/revenue-agency/news/2018/03/minister-leboutheillier-highlights-efforts-to-help-vulnerable-canadians-access-the-benefits-they-are-entitled-to.html>.

It is important for the CRA to broaden the parameters within which it views the CVITP. The CVITP is not just a volunteer program. Currently, using paid staff is at the sole discretion of the partner organization but most of these clinics would not operate without partner organizations using their paid staff. It is naïve to think all of the CVITP clinics in Canada could operate without paid staff. Done really well, the CVITP is a good blending of volunteers and staff of organizations serving filers. While volunteers will always be essential to the CVITP, services can be broadened and the quality improved when funding can be provided to partner organizations specifically for CVITP clinics.

With funding, CVITP clinics could tackle larger issues within the community that relate to taxes, benefits, and financial empowerment. The current CVITP model does not support or facilitate this more holistic view of provision of services.

The CRA needs to continue to look at all research, data, and information, consult with stakeholders working with vulnerable sectors of our society and, where possible, use the additional funding to the CVITP to seek solutions to remove barriers for those who need the services of the CVITP.

To address these issues, the Taxpayer's Ombudsman makes recommendations to the Minister of National Revenue and the Chair of the Board of Management of the CRA.

## About the Taxpayers' Ombudsman

The position of Taxpayers' Ombudsman (the Ombudsman) was created to support the government priorities of stronger democratic institutions, increased transparency within institutions, and fair treatment. As an independent and impartial officer, the Ombudsman handles complaints about the service of the Canada Revenue Agency (CRA).

As outlined in the *Order in Council P.C. 2007-0828*, the Ombudsman's mandate is to assist, advise, and inform the Minister of National Revenue (Minister) about any matter relating to the CRA's service.

As part of this mandate, the Ombudsman has the power to address any request for a review of a service matter or a matter arising from the application of articles 5, 6, 9, 10, 11, 13, 14, and 15 of the Taxpayer Bill of Rights.

The Ombudsman examines systemic service issues that may negatively affect a large number of people or entities, or a segment of the population. The findings of systemic examinations are reported to the Minister, and where necessary, include recommendations for improvements to service. These matters are reviewed at the request of the Minister or on the Ombudsman's own initiative.

## Introduction

### Background and Purpose of the CVITP

The Community Volunteer Income Tax Program (CVITP) was first introduced in 1971 to ensure all taxpayers have equal access to the tax system. In 1988 the Canada Revenue Agency (CRA) established a partnership with Revenu Québec<sup>3</sup> which is called the Volunteer Program. For the purposes of this report, when we use the term Community Volunteer Income Tax Program or CVITP, this will include the Volunteer Program in Québec.

The CVITP provides people, including vulnerable persons who may otherwise have difficulty accessing income tax and benefit return (return) filing services, with an opportunity to meet their tax obligations, and to gain access to, or continue to receive, the government credits and benefits designed to support them.<sup>4</sup>

To administer the program, the CRA partners with organizations (many of whom may already be serving vulnerable people in their community) and provides training to volunteers on how to complete returns for eligible individuals.

Many of the partner organizations set schedules to provide free return filing clinics throughout the tax season (mid-February to April 30), with several beginning to extend their CVITP clinics throughout the year.

**A taxpayer is any individual, business, corporation, charity, or other legal entity that is subject to Canadian tax statutes, eligible to receive an amount as a benefit, or provided a service by the CRA.**

**Vulnerable persons may include students, youth, seniors, people with disabilities, housing insecure persons, Indigenous persons, newcomers to Canada, and persons with low or modest incomes.**

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3 Canada Revenue Agency, About free tax clinics, online: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program/lend-a-hand-individuals/about.html>. Date modified: 2019-10-24.

4 *Supra*, note 1.



According to the CRA “[y]ou may be eligible for help at a [CVITP] clinic if you have a modest income **and** a simple tax situation.” The CRA’s definition of a simple tax situation is one that may include interest income under \$1,000; income from employment, pensions, support payments, and scholarships; and benefits from disability, employment insurance, or social assistance. People with income from self-employment; who have employment expenses, business or rental income/expenses, or capital gains; who were bankrupt; or are filing a return for a deceased person, cannot use the services of the CVITP volunteers.<sup>5</sup>

In Budget 2018, the Government of Canada committed to expanding the CVITP to increase tax filing and benefit uptake rates, with the intention to thereby improve the quality of life of vulnerable persons living in Canada and, in particular, many Indigenous families.<sup>6</sup> An additional \$9 million annually was provided to the CRA for the CVITP. In its Corporate Business Plan, the CRA stated it “will be able to conduct more out-reach activities, help more individuals through the CVITP and help community organizations that participate in the CVITP to hold more tax clinics throughout the year.”<sup>7</sup>

#### Use of the term “volunteer” refers to:

- (a) persons donating their time to the program; and
- (b) persons who provide services through the program, as part of their employment with a partner organization.

The CRA uses the following terminology and definitions in the context of this report.

**Tax season** – Colloquial term. Used by the general public and the CRA’s communications for plain language purposes. Mid February to April 30 (sometimes extended until the end of June).

**CVITP program year** – May of one year to May of the following year.

**Filing season** – Mid February to January of the following year (specific dates fluctuate depending upon the year). Generally begins when the CRA starts accepting new returns.

**Peak filing season** – Mid February until April 30 (sometimes extended until the end of June).

5 Canada Revenue Agency, Get your taxes done at a free tax clinic, online: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program/need-a-hand-complete-your-tax-return.html>. Date modified: 2019-10-22.

6 Government of Canada, Budget 2018, *Chapter 5 – Improving Service Delivery, Improving Direct Service to Canadians*, online: <https://www.budget.gc.ca/2018/docs/plan/chap-05-en.html#Improving-Service-Delivery>. Date modified: 2018-02-27.

7 Canada Revenue Agency, Summary of the Corporate Business Plan 2019-20 with Perspectives to 2021-22, *Maintaining fairness in Canada’s tax and benefits administration, Reaching out to Canadians*, online: <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/summary-corporate-business-plan/summary-2019-22.html#c11>. Date modified: 2019-04-12.

Part of the challenge for the CRA in receiving this additional funding is determining how to use the funds to provide the greatest benefit to those in need of CVITP services. The CRA stated “The funding increase for the CVITP announced in Budget 2018 has helped raise the number of local [CRA] CVITP coordinators across the country, which will result in more availability for in-person training and support.”<sup>8</sup> It also stated:

The CRA will explore solutions with internal stakeholders to better promote and advertise tax clinics across the country. With Budget 2018, the CVITP received more funding to increase the number of people helped in Canada. Effectively promoting tax clinics will broaden the reach of the program and achieve its goal.<sup>9</sup>

We are pleased to see the continued investment in, and expansion of, a program that provides services to vulnerable people and is often well regarded by those it supports.

In the 2018-2019 CVITP program year (program year), over 741,400 individuals were helped through the CVITP, with the filing of over 835,200 returns.<sup>10</sup> Our research indicates this is a 5% increase in individuals helped and a 6% increase in returns filed, over the 2017-2018 program year. The CRA aims to increase the number of people the CVITP helps each program year to 1,050,000 by 2023.<sup>11</sup>

## Scope – What we heard

In the Taxpayers' Ombudsman's (Ombudsman) outreach with CVITP partner organizations, volunteers, and the CRA's CVITP coordinators, it is apparent they are all passionate about the opportunity to help vulnerable people file their returns and assist them in claiming the benefits and credits designed to support them.

With the Budget 2018 increase in funding to the CVITP, the Minister of National Revenue (Minister) asked the Ombudsman to provide information on what she heard regarding the CVITP and where improvements could be made. With the same passion the volunteers show when helping people file their returns, they were equally motivated to share their observations about how a growing program like the CVITP could be improved. In October 2018, the Ombudsman provided the Minister with an Observation Paper consolidating issues raised by individuals involved in operating, and benefiting from, CVITP clinics, the Ombudsman's own observations, and recommendations for improvement.<sup>12</sup>

8 Canada Revenue Agency, Community Volunteer Income Tax Program 2018 Comprehensive End-of-Season Survey Findings, online: <https://www.canada.ca/en/revenue-agency/programs/about-canada-revenue-agency-cra/corporate-reports-information/community-volunteer-2018-report.html>. Date modified: 2019-07-23.

9 *Ibid.*

10 Canada Revenue Agency, “Host a Free Tax Clinic”, RC640 (E) Rev. 2019. Retrieved from: <https://www.canada.ca/content/dam/cra-arc/camp-promo/cvitp-host-free-clinic-eng.pdf>.

11 The CVITP program year runs from May to May.

Canada Revenue Agency, “Departmental Results Report 2017-2018”, Rv1-32E-PDF, at p. 41. Retrieved from: <https://www.canada.ca/content/dam/cra-arc/corp-info/aboutcra/dprtmntl-prfrmnc-rprts/2017-2018/2560-9130-en.pdf>.

12 See Appendix for a full listing of the recommendations made in the Observation Paper and the CRA's response to those recommendations.

The CRA conducted a survey of CVITP volunteers from May 24, 2018, to June 4, 2018. A total of 4,055 individuals, representing all provinces and territories, responded to the survey. The CRA found 41% of respondents indicated nothing about the program frustrated them, but the remaining 59% identified challenges. Many of the issues raised in the survey responses correspond with issues our Office hears during outreach relating to the sufficiency of the support and training received:

- ▮ Frustration with the volunteer registration process, including registering for EFILE;
- ▮ A need for improved training;
- ▮ Issues with the information provided through the CRA's dedicated CVITP help line;
- ▮ Confusion about the CRA CVITP coordinator role;
- ▮ Push to digital services; and
- ▮ Lack of awareness of the CVITP clinics.<sup>13</sup>

This report reflects these issues, issues raised to our Office, and observations of the Ombudsman. It outlines where the CRA has made changes since the Ombudsman's Observation Paper and includes recommendations for further improvements. In this report, the observations and subsequent recommendations have been organized into the following two major themes:

- ▮ Difficulties accessing the CVITP, and
- ▮ Availability and sufficiency of resources and support for the CVITP.

## Difficulties accessing the CVITP

### Difficulty accessing service due to the limited scope of the program

The CVITP is intended to help “taxpayers who have a modest income and a simple tax situation”. The CRA’s definition of a simple tax situation is one that may include interest income under \$1,000; income from employment, pensions, support payments, and scholarships; and benefits from disability, employment insurance, or social assistance.<sup>14</sup>

For a single individual, the CRA defines “modest income” as income at or under \$35,000. For two people, the threshold for modest income is \$45,000 and for each member of the family after that, the threshold increases by \$2,500. The CRA raised these income thresholds by approximately \$5,000 for the 2018 filing season (mid-February 2018 to January 2019).<sup>15</sup> The CRA advised our Office that CVITP organizations and volunteers have the ability to offer to complete returns outside of the guidelines, but it does not promote this. It is our view these thresholds should be further increased.

<sup>13</sup> *Supra*, note 8.

<sup>14</sup> *Supra*, note 5.

<sup>15</sup> *Ibid*.

Figure 1: The CRA's definition of "modest income".

CRA's definition of "modest income"	
Family size	Total family income is under...
1 person	\$35,000
2 persons	\$45,000
3 persons	\$47,500
4 persons	\$50,000
5 persons	\$52,500
More than 5 persons	\$52,500 plus \$2,500 for each additional person

Following are examples of income sources, employment statuses, and situations that would take someone of low or modest income out of the simple return category:

- ▬ Self-employment income or employment expenses;
- ▬ Business or rental income and expenses;
- ▬ Interest income over \$1,000;
- ▬ Capital gains or losses;
- ▬ Returns filed for a bankrupt person; and
- ▬ Returns filed for a deceased person.<sup>16</sup>

In addition to increasing the income threshold, the CRA should expand what can be submitted through the CVITP, such as the types of income, benefits applications, credits, deductions, etc. Low or modest incomes do not always equal a simple return. For example, individuals with low or modest incomes who need to complete a return for a deceased or bankrupt person may not have the financial means to seek the help of a tax preparer or tax practitioner. Individuals who are self-employed, especially those working multiple part-time jobs, may also be among those most in need of the CVITP. Often newcomers to Canada take work in this sector (e.g. as couriers and/or drivers) and sometimes are not even aware their work is considered self-employment or contract work. This type of work is also more likely to be part of the underground economy. Not having access to free assistance to file a return makes it more likely that those in this situation will not file and thereby lead to greater unreported income and reduced access to benefits, even when there is a desire to comply with filing obligations.

16 *Ibid.*

In response to the Ombudsman's 2018 request to the CRA to improve and expand the CVITP beyond in-person clinics for eligible persons who have no feasible means of attending a clinic, the CRA informed our Office:

Looking forward, through proposed Budget 2018 funding, the government proposes to double of [*sic*] the size of the program as well as provide additional “year round” benefit clinics and more outreach activities to vulnerable population segments – including seniors, newcomers, people with disabilities, youth and Indigenous communities. A further expansion of the CVITP, through this funding, will build on recent successes in extending the program's reach to remote areas, including Indigenous communities.<sup>17</sup>

The information describing a “simple tax situation” does not specifically address tax-exempt income.<sup>18</sup> The CRA administers the *Income Tax Act* and its provisions which define, among other things, the tax liability of residents of Canada. Subsection 81(1)(a) of the *Income Tax Act* states that any income that is declared exempt by other enactments of Parliament shall not be included in computing the individual's income.<sup>19</sup> Section 87 of the *Indian Act* provides that the personal property of an “Indian”<sup>20</sup> or a band situated on a reserve is exempt from taxation.<sup>21</sup> While an Indigenous person seeking to file a return reporting tax-exempt income may find their situation fits within the CRA's parameters for the CVITP regarding income level, given the difficulties in determining if one's income is subject to the exemption under section 87 of the *Indian Act*, many CVITP clinics may feel this is not a simple tax situation. The information about who can use the CVITP needs to be improved to clarify whether an Indigenous person whose income may be exempt from taxation would meet the criteria.

The CRA informed our Office that returns for income levels and sources of income outside the CVITP's scope can be completed at the discretion of the volunteer but it provides no support or training in these areas. This is also reflected in information for volunteers on the CRA's website.<sup>22</sup> The CRA also advised it is reviewing the possibility of including training for CVITP volunteers on completing returns reporting self-employment income. However, our Office has not been informed of any official change to the program to date in this respect.

17 This was done by a Request for Service Improvement dated January 31, 2018. The CRA's response was received May 1, 2018. A Request for Service Improvement is a mechanism created by the Taxpayers' Ombudsman to provide recommendations directly to the CRA on systemic issues that do not require a full systemic examination and report with recommendations to the Minister.

18 *Supra* note 5.

19 *Income Tax Act*, RSC., 1985, c 1 (5<sup>th</sup> Supp.), subsection 81(1)(a).

20 The Office of the Taxpayers' Ombudsman recognizes that many Indigenous persons in Canada prefer not to be described as Indians. We use this term solely because it has a legal meaning as per the *Indian Act*.

21 *Indian Act*, RSC., 1985, c. I-5, section 87.

22 Canada Revenue Agency, Volunteer at a free tax clinic, *About free tax clinics, Introduction to free tax clinics, Eligibility criteria*, online: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program/lend-a-hand-individuals/about.html>. Date modified: 2019-10-24.

As recommended by the Ombudsman, the CRA advised our Office it is building partnerships with Chartered Professional Accountants (CPA) and may include them in the CVITP clinics. This would be beneficial as they have experience with more complex tax situations such as self-employment income. However, the CRA maintained it does not intend to expand the CVITP to include the filing of “complicated” returns and finds that setting boundaries regarding the scope of work that is done in the CVITP is a good thing. The CRA has not provided information on what would still be considered a “complicated” return.

The CRA informed our Office that providing assistance in applying for benefits can be completed at the discretion of the CVITP volunteer but this is not explicitly part of the CVITP and the CRA provides no support or training in this area. Many persons with a moderate income are entitled to benefits and credits administered by the CRA, which are often necessary to support themselves and their families. Many CVITP volunteers and partner organizations would like to be able to provide full-service assistance to people, which includes applying for benefits, most notably the Canada child benefit (CCB).

The Government of Canada’s recent emphasis on claiming benefits to which people are entitled,<sup>23</sup> has resulted in an increase in filing returns for multiple years, as one can file returns for previous years to receive retroactive benefit payments. This increase has led to delays in processing these returns because any returns filed for multiple years are excluded from the CRA’s service standard timelines for processing returns.<sup>24</sup>

When we raised the issue regarding multi-year filings with the Minister of National Revenue’s Office, we were informed the potential reason for the delay is the CRA’s review of the multi-year benefit application to prevent potential issues where the individual receives an overpayment of a benefit and ends up with a debt the CRA has to subsequently collect. However, individuals have expressed they feel it is taking too long to receive benefits they desperately need. The CRA should review its policy to determine if there are any changes it can make to assess the most current year of a multi-year filing to allow that year’s benefit entitlement to be provided, while a review is conducted of previous years.

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23 For example: Canada Revenue Agency, File your 2018 income tax and benefit return, online: <https://www.canada.ca/en/revenue-agency/campaigns/taxes-get-ready.html>. Date modified: 2019-08-19;

*Supra* note 7;

Justin Trudeau, Prime Minister of Canada, Mandate letters to Minister Diane LeBouthillier, Minister of National Revenue. Dated November 20, 2015 and December 13, 2019. Retrieved from: <https://pm.gc.ca/en/mandate-letters/minister-national-revenue-mandate-letter>;

Justin Trudeau, Prime Minister of Canada, Statement by the Prime Minister on National Child Day, November 20, 2018. Retrieved from: <https://pm.gc.ca/en/news/statements/2018/11/20/statement-prime-minister-national-child-day>;

Department of Finance Canada, Backgrounder: Strengthening the Canada Child Benefit, online: [https://www.fin.gc.ca/n18/data/18-008\\_4-eng.asp](https://www.fin.gc.ca/n18/data/18-008_4-eng.asp). Date modified: 2018-03-07.

24 If filed by paper, the CRA’s service standard is to process returns within 8 weeks of receipt, 95% of the time. If filed electronically, the CRA’s service standard is to process returns within 2 weeks of receipt, 95% of the time. However these service standards do not apply for returns that are filed for multiple years.

Canada Revenue Agency, Service Standards in the CRA, *Service Standards 2019-2020*, online: <https://www.canada.ca/en/revenue-agency/services/about-canada-revenue-agency-cra/service-standards-cra/service-standards-2019-20.html>. Date modified: 2019-08-16.

This is explained further in our report *Sub-Standard: Delays and lack of transparency in the Canada Revenue Agency’s processing of individual income tax and benefit returns and adjustment requests*, online: <https://www.canada.ca/en/taxpayers-ombudsman/programs/reports-publications/special-reports.html>.

Additionally, to better manage the expectations of the people filing returns at a CVITP clinic, the CRA needs to educate CVITP volunteers on the processing of multi-year returns and what the individual should expect, particularly with receiving benefit payments, retroactive and otherwise.

Further examples of situations that add an element of complexity to simple filings in the CVITP context are noted in the *Barriers Associated with Tax Filing in Vulnerable Populations Qualitative Research* commissioned by the CRA:

Female single parents also mentioned that shared custody of their children adds complexity to the process of filing their income taxes, as they need to determine which parent will claim some of the family benefits and tax credits available. This process can be particularly difficult for those who are not in good terms with their ex-spouse.<sup>25</sup>

In response to our request for information on what support services are provided by the CRA or the CVITP in cases where filers who used the CVITP are later reassessed or have claims disallowed, the CRA replied, “There are no support services in place through the program. CRA coordinators may offer assistance in directing the taxpayer on how to correct an issue but it is not directly part of the program.”

The CRA advised our Office it is working on providing some information to CVITP volunteers on applying for benefits and explaining there are potential validation and review processes within the CRA after the application is submitted. The CRA is also working with CVITP volunteers and leveraging third parties to promote awareness of benefits and benefit reviews, and to provide tools to help benefit recipients comply with requests for information. However, the CRA will not be providing any training to CVITP volunteers with respect to applying for or verifying entitlement to benefits. Some volunteers and partner organizations already provide assistance with the application, verification, and review processes for benefits. Providing the above-noted limited information is insufficient. The CRA needs to provide the resources and training necessary to allow any CVITP partner organization or volunteer that wishes to provide assistance with benefit applications, verifications and review processes to do so.

### **Difficulty accessing service due to life circumstances or geographic location**

We hear from individuals living in rural and remote communities about their inability to participate in the CVITP clinics because they live too far from the nearest clinic, there is an insufficient number of partner organizations and/or volunteers within their communities, they lack access to public transportation to get to the clinics, or they cannot leave their home due to physical disabilities. Among other options, the use of mobile clinics could assist with these issues.

<sup>25</sup> Corporate Research Associates Inc., *Barriers Associated with Tax Filing in Vulnerable Populations Qualitative Research*, online: [http://epe.lac-bac.gc.ca/100/200/301/pwgsc-tpsgc/por-ef/canada\\_revenue\\_agency/2017/103-16-e/vulnerable\\_report\\_en\\_codes.html](http://epe.lac-bac.gc.ca/100/200/301/pwgsc-tpsgc/por-ef/canada_revenue_agency/2017/103-16-e/vulnerable_report_en_codes.html). Report date: March 24, 2017.

Since receiving additional funding for the CVITP in Budget 2018, the CRA informed our Office it is making an effort to deliver more services to remote areas of the country. For example, the CRA stated it will continue to expand the CVITP's geographic coverage by reaching out and offering additional support to organizations serving remote communities. It said that by "offering more support in these areas, the CVITP will be able to help a larger number of vulnerable individuals file their tax returns and receive their benefit and credit payments, while also building filing capacity within these remote locations." The CRA did not provide information on how it intends to offer such additional support, nor what that support will entail, other than stating, in response to the recommendations in the Observation Paper, that it will be hiring more employees and increasing regional travel to reach more remote communities to promote the program, establish clinics, and provide more in-person training to organizations and volunteers.

Our Office fully supports increasing the geographic area covered by the CVITP. This is especially important in remote areas with limited access to services and internet. The CRA must carefully consider and plan the delivery of services to an expanded geographic area, so there are sufficient partner organizations and volunteers with access to the resources they need.

Before the announcement of additional CVITP funding in Budget 2018, we sent a Request for Service Improvement to the CRA where we raised the importance of expanding the CVITP to improve access. We had found that to demonstrate fairness in access to the CVITP, the CRA needed to offer all individuals the same level of service, regardless of mobility, geographic location or network infrastructure.<sup>26</sup>

The Ombudsman recommended the CRA consider improving and expanding the CVITP beyond in-person clinics for eligible filers who have no feasible means of attending a clinic, including: online services for CVITP volunteers to interact with people and file their returns, and the ability for CVITP volunteers to meet with filers and file their returns over the telephone.<sup>27</sup>

In its response in May 2018, the CRA informed our Office it was actively exploring new ways of improving the quality and availability of its services, and was looking at different ways for volunteers to interact with people and provide them with the help they need, including the introduction of more online services.<sup>28</sup> The CRA has since implemented the Auto-fill my return service for the CVITP.<sup>29</sup> This is a positive improvement. Auto-fill my return can assist where a filer may not have all the slips the CRA has, and can make the completion of returns more efficient, thereby increasing the potential of serving more people through the CVITP.

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26 *Supra*, note 17.

27 *Ibid.*

28 *Ibid.*

29 Canada Revenue Agency, Auto-fill my return, online: <https://www.canada.ca/en/revenue-agency/services/e-services/about-auto-fill-return.html>. Date modified 2019-02-14.



Some CVITP partner organizations have identified ways to accommodate people who cannot attend a CVITP clinic in person. For example, some volunteers will visit a person at their home. However this can be a challenge on a number of fronts, primarily the security of the person's information while in transit and the safety of both individuals. The CRA's requirement to transmit a digitally-filed return to the CRA within 48 hours of preparation,<sup>30</sup> can be prohibitive in these situations. This policy also makes it difficult for volunteers who may work from their home.

To get around the limitation of filing within the 48-hour period, volunteers can instead file returns by paper; however this may lead to other obstacles. For example, when filing the return by paper, the CVITP volunteer guidelines state volunteers must give the paper return to the individual to mail to the CRA themselves.<sup>31</sup> Those unable to attend a CVITP clinic in person may also be unable to leave home to mail the return. The CVITP volunteer filing the return digitally also reduces the chance the filer's information is compromised through loss or theft, and ensures the return is filed.

The CRA informed our Office there are exceptions to the 48-hour rule, such as in the case of remote locations. The CRA stated this rule was designed to minimize risk and ensure filers' information is not compromised. However, in reviewing the CVITP volunteer guidelines, we noted there is no indication that exceptions can be made. The CRA needs to update its webpage to provide explicit instructions regarding any exceptions to the 48-hour rule.

We acknowledge the research the CRA has done regarding the barriers various people and segments of the population face when trying to access CRA services and file their returns. The CRA is developing recommendations for standard security measures for volunteers who seek to offer CVITP services by meeting with filers in their homes. The CRA is also expanding the number of strategic partnerships to leverage the networks and expertise of others, such as the Assembly of First Nations, Inuit Tapiriit Kanatami, and Women's Shelters Canada. Additionally, the CRA is enhancing its data and analytics, such as an interactive heat map, to allow the CVITP to better identify areas of high need and low reach, targeting vulnerable population segments, improving the program's efficiency and effectiveness.<sup>32</sup>

Going forward, the CRA needs to continue to focus on minimizing and removing barriers to accessing the CVITP, related to life circumstances and geographic location. The CRA needs to continue to work with partner organizations and volunteers to provide them the resources necessary to assist persons who cannot, or find it difficult to, attend a CVITP clinic in person. Where necessary, policies need be changed to facilitate the removal of these barriers to access.

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30 Canada Revenue Agency, Volunteer roles and responsibilities, *Volunteer responsibilities*, online: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program/lend-a-hand-individuals/roles-responsibilities.html>. Date modified: 2019-10-31.

31 *Ibid.*

32 See Appendix.

## Difficulty accessing service due to barriers in the CRA's authentication and authorization processes

The CRA's authentication and authorization processes are driven by Section 241 of the *Income Tax Act*. Subsection 241(5) of the *Income Tax Act* states taxpayer information can only be provided to the taxpayer or, with the consent of the taxpayer, to any other person. As such, the CRA is required to validate the identity of anyone contacting them to ensure it is not violating the terms of section 241 of the *Income Tax Act*.<sup>33</sup>

We repeatedly hear about difficulties individuals face passing the CRA's authentication questions to validate their identity when contacting the CRA for information. These difficulties especially arise with the more vulnerable segments of the population, including those using the CVITP.

According to the CRA's procedures for telephone enquiries, there are various levels of authentication: express authentication (the individual has a Personal Identification Number); simplified (for remittance vouchers only); regular (e.g. for print out requests); and enhanced (requests for specific information on the account, to change an address, or in cases of possible identity theft). The CRA telephone agent is to exercise judgment when an individual is unable to provide the correct information.

There are many transient or housing-insecure people who move frequently as they find temporary, short-term and informal housing arrangements and have no fixed address. Those whose mailing address is not regularly updated may experience difficulty receiving their information ("T") slips, which are often sent by mail. They may also have difficulty answering the authentication questions the CRA telephone agents ask them because the person does not know what the CRA has on file for their last known address. An individual's life circumstances may put the task of changing their address with the CRA low on their list of priorities. The impact this may have on accessing their information with the CRA is often not known to people in these situations.

If a person is unable to provide the most recent address the CRA has on file for them, the CRA directs its agents to use judgment as this entry may be the result of identity theft, a mismatch, a CRA error, or other special situation such as if the person has provided a temporary address (e.g. emergency shelter, parent's home, etc.). If the person's explanation for not knowing the current address on file makes sense, a previous address can be accepted.

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33 *Supra*, note 19, s. 241.

The *Barriers Associated with Tax Filing in Vulnerable Populations* study commissioned by the CRA highlights these very challenges:

People who are currently homeless, or have experienced homelessness, reported frequently moving and not always updating this information with governments or their employers. As such, these participants noted the increased challenge of sourcing documents and receipts required to complete their income tax return, which for some was a reason to not bother with the process. This challenge was exacerbated by a lack of identification and lack of a permanent address for filing.<sup>34</sup>

CVITP volunteers who provide services to newcomers to Canada have identified language barriers as a key barrier to service. Newcomers may not be familiar with Canada's system of taxation and benefits nor the terminology used. Without clearing the CRA's authentication questions, the individual is unable to access their information with the CRA. When attempting to be a conduit for the exchange of information, CVITP volunteers say they often propose reasonable solutions to the language barrier, only to be met with challenges from the CRA telephone agents who do not appear to be using reasonable judgment when following authentication procedures. For example, we have heard that although use of speakerphone is permitted in the authentication process, many CRA telephone agents will not proceed with authentication if the caller is using speakerphone, even if the caller and the volunteer are the only two people in the room.

The issue of language barriers is not unique to newcomers to Canada. This issue affects anyone using the services of the CVITP who is not comfortable communicating in either of Canada's two official languages – English and French. The CRA has a list of employees who speak a language other than English or French and may be able to assist a caller. However, this is informal and voluntary – the provision of these services are not a main part of the CRA employee's job duties, not every language is covered, and assistance from such a CRA employee may require a call back which can create scheduling issues that are difficult in the context of a CVITP clinic. Furthermore, information about this service is not publicly available.

According to CRA procedures, if an agent hears a third party in the background helping with authentication questions (e.g. when the individual is elderly or hard of hearing), if it is obvious the third party is only trying to help and is not taking advantage of the individual, agents are to accept the individual's answers. It is important to note this does not apply where a third party is translating. In such a case the CRA agent must ensure the caller understands and speaks English or French well enough to provide a response directly to the agent for the verbal authentication of their identity to be valid.

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<sup>34</sup> *Supra*, note 25.

If a caller mentions there is anyone with them or on a conference call who will be listening or taking part in the conversation, the CRA agent is to go through authentication measures with the caller, then ask for and record the names of all those participating in the call. If during the call the CRA agent realizes they will be discussing a potentially sensitive or uncomfortable issue, as a courtesy, they may warn the caller, to give them the opportunity to indicate if they prefer to talk about it in private.

In addition to language barriers or housing insecurity, there are many other reasons a person may find it difficult to answer the CRA's authentication questions, including:

- difficulty verifying the address the CRA has on file due to being a student, and/or having mental health issues;
- cognitive disabilities, confusion, or even a simple lack of understanding;
- memory issues;
- anxiety in dealing with the government, especially for newcomers who may have left oppressive political systems/regimes;
- hearing or speech loss;
- difficulty confirming the amount on a particular line of one's return, especially if a person has requested an adjustment; or
- not filing a return in a number of years.

In response to the Observation Paper recommendations, in reference to its policies and procedures regarding authentication measures to be taken prior to releasing information, the CRA stated it strives to achieve an appropriate balance between the priorities of increasing access to CVITP clinics and information security. However, in response to an observation by the Ombudsman that the policies and procedures put in place to protect individual information need to be balanced against the actual risk, the barriers to access they create, and the expectations of individuals generally, the CRA stated:

Due to the particularly stringent confidentiality regime created by section 241 of the *Income Tax Act* (ITA), the decision to provide taxpayer information to someone other than the taxpayer cannot be based on a mere risk/benefit analysis conducted in view of meeting the taxpayer's expectations...When deciding what constitutes a valid consent, the CRA is not engaging in a service oriented risk/benefit balancing act. Rather, it is bound by law to take necessary measures not to commit a criminal offence. Any decision in respect of what form of consent is acceptable should not be driven by a desire to flatten perceived barriers or give taxpayers a seamless experience. The goal must always be to stay on the safe side of section 241, even if it may create challenges for certain taxpayers.

An example of where it is appropriate to assess actual risk in the authentication process is where a CVITP volunteer may call the CRA's general enquiries line to request, on behalf of an individual, that the individual's T-slips be sent to the address the CRA has on file for that individual. Despite the very low risk of unauthorized disclosure of the individual's information – none of the information is going directly to the CVITP volunteer – we have heard complaints where this request was disallowed as the individual had not cleared the required authentication questions.

The CRA stated it worked with its dedicated CVITP help line team to develop authentication questions that are easier to answer.<sup>35</sup> The CRA advised our Office it has a list of suggested authentication questions, from which its agents are to choose two. To determine whether the question is appropriate, agents are to rely on the information available in the individual's account, the personal and confidential nature of the information, and the likelihood that only the individual is capable of knowing the information. In addition, as of August 2019, individuals can register for a unique Personal Identification Number (PIN) they can use instead of answering authentication questions, when they call the CRA.

An individual can provide the CRA with authorization to communicate with another person on their behalf. Commonly this is done by authorizing someone as a representative by completing form T1013, *Authorizing or Cancelling a Representative*.<sup>36</sup> An individual can also provide a CRA agent with verbal authorization to speak to a third party in their presence, which is only valid for the particular call. In these cases, the CRA agent must speak to the individual, ask them the reason for the call, and ensure the individual correctly answers the authentication questions.

While the CRA has measures in place to allow its agents to use judgment with respect to authentication measures, based on feedback our Office received, the procedures are either not being followed or are not being followed consistently.

While the protection and security of taxpayer information is an important component of the CRA's core value of integrity, authentication requirements need to also be reviewed from the perspective of the individual interacting with the CRA, particularly in the case of vulnerable people who more frequently face barriers to service because of these requirements. Treating all individuals equally does not always equate to treating them fairly. Adapting authentication requirements to the individual, and appropriate use of judgment in authenticating identity, are steps in the direction of prioritizing fairness.

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35 *Supra* note 8.

36 Canada Revenue Agency, "Authorizing or Cancelling a Representative", T1012 E (18). Retrieved from: <https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/t1013/t1013-fill-18e.pdf>.

## Availability and sufficiency of resources and support for the CVITP

### Availability of volunteers and partner organizations

In expanding the CVITP, the number of partner organizations and volunteers must also be expanded. In making recommendations to expand the CVITP, we recognize the effects that increased thresholds and year-round clinics may have on current volunteers. The existing volunteers alone cannot provide either the increased services proposed by the CRA or those proposed in this report. Without sufficient volunteers and partner organizations, it will be impossible to implement the CRA's planned changes to the CVITP. This will increase the likelihood of overburdening CVITP volunteers which can result in their inability to file all returns on time, thus impacting the timely receipt of refunds and benefits, such as the Guaranteed Income Supplement and the CCB, by those who rely on them. The CRA has a responsibility to help build the volunteer base for the CVITP.

With new funding available from Budget 2018, the CRA is looking to increase the number of participating organizations and supporting year-round clinics.<sup>37</sup> Our research revealed that the CRA recorded a 13.3% increase in partner organizations in the 2019 program year (from 3,144 to 3,562) and a 10.5% increase in volunteers (from 17,736 to 19,595).

In response to the Observation Paper recommendations, the CRA stated that growing and maintaining CVITP services through recruiting new partner organizations and retaining pre-existing ones is a strategic priority. However, the CRA did not provide information on its recruiting and retention strategies.

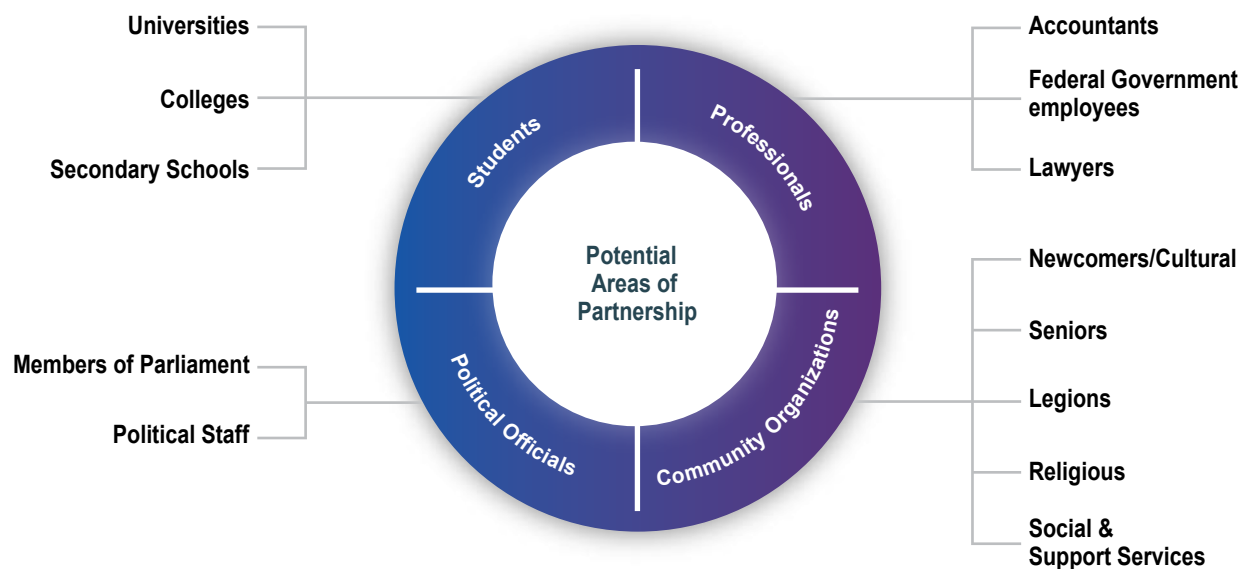
It is important for the CRA to conduct research and consult with potential, past, and current CVITP volunteers and partner organizations, to identify trends and understand why some leave the program, what keeps others in the program, and why some choose not to join the program. In so doing, the CRA needs to look not only at existing needs but also at anticipated needs under an expanded CVITP.

In attracting new CVITP volunteers and partner organizations, it is important the CRA thinks broadly and seeks assistance from all sources. The following are some examples of potential areas of partnership for the CRA to consider:

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37 *Supra* note 11, at page 25.

Figure 2: Potential areas of CVITP partnership for the CRA to consider.



Recruiting and retaining volunteers and partner organizations is much more difficult in rural areas. The CRA needs to be more creative in working with people in rural areas, and within the resources available in those areas.

Some of the local CPA Canada groups and members volunteer at return preparation clinics, but doing this during peak filing season (mid-February to April 30) is difficult, given it is a busy time of year for them. The CRA should explore opportunities with tax practitioners (who have a greater knowledge than most CVITP volunteers), to provide assistance with issues occurring outside the peak filing season, such as verification and review of benefit entitlements. Specialized CVITP clinics, especially in larger centres, could help decrease the amount of training needed for every volunteer and make it easier to broaden what can be included in a return filed through the CVITP.

There are organizations, businesses, special interest groups, etc. who cannot commit to running a CVITP clinic due to the CRA's requirements, but serve people or a segment of the population that would greatly benefit from the CVITP, and they would like to make it easier for those they serve to access CVITP services. Likewise, there may be organizations who have potential volunteers but no location in which to run a CVITP clinic. Finally, there are organizations who may have space but no volunteers or capacity to run a clinic.

According to the CRA's CVITP Coordinators Handbook, a responsibility of the CRA's CVITP coordinators is to identify and facilitate opportunities to bring different organizations together for their mutual benefit in the delivery of the program. The CRA used to have information on its website to assist potential volunteers not already associated with a partner organization to find a partner organization in need of volunteers. However, now the "About free tax clinics: How free tax clinics work" webpage only states

“CRA coordinators can help match volunteers with an organization of you’re not sure where to go.”<sup>38</sup> There is no similar service or information to match organizations wishing to run a clinic with one which has available space. This service needs to be included in external communications regarding the CVITP, including the CRA’s website.

We previously noted that when potential partner organizations have a question, the CRA’s webpage “Host a free tax clinic at your organization” only provided the option to electronically submit a question to a CRA CVITP coordinator. We recommended the CRA also provide a telephone number. The CRA responded that a telephone number would be added where one could leave a message for a call back. The CRA has since implemented a 1-800 number (listed on the webpage).<sup>39</sup> The call centre agents at that number are able to facilitate a call back from the CRA’s regional CVITP coordinator to the partner organization.

While the CRA needs to broaden what can be done through the CVITP, increase access to CVITP services, and ensure year-round CVITP clinics, it should not make these a requirement for, or an additional burden on, any volunteer or partner organization. The CRA needs to ensure a one-size-fits-all approach is not taken, and needs to allow volunteers and partner organizations to offer the services with which they are most comfortable, in the manner, locations, and times with which they are comfortable. This will be key to attracting new volunteers and partner organizations. However, increases in the comfort levels of volunteers and partner organizations can be made through the CRA providing access to the proper supports, resources, and training.

In response to the Ombudsman’s recommendations in her Observation Paper, the CRA informed our Office it is developing products in a number of languages, and updating products and materials to demystify the CVITP for potential partner organizations and volunteers, with a goal of drawing more people into the program. For example, the promocard, intended to promote the CVITP to potential volunteers is now available in 16 languages. The CRA also stated it will be improving the recognition it provides to partner organizations and volunteers, to increase retention. While these are positive steps, the CRA needs to do much more to ensure recruitment and retention of sufficient volunteers and partner organizations.

## Availability of funding for partner organizations

Partner organizations have expressed difficulty finding enough CVITP volunteers to meet the needs of those using their CVITP clinics, as the CVITP is currently structured. It is very important the CRA have and provide the resources necessary to assist CVITP partner organizations and volunteers. A substantial amount of the new CVITP funding should go to providing resources to CVITP volunteers and partner organizations; as well as into research and development, infrastructure, recruitment, and monitoring and analyzing data from the changes the CRA makes to the CVITP. Our Office is pleased

38 *Supra*, note 22.

39 Canada Revenue Agency, Host a free tax clinic, online: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program/lend-a-hand-community-organizations.html>. Date modified: 2019-10-22.



to note that, as recommended by the Ombudsman in her Observation Paper, the CRA is conducting research and working in the business intelligence field to analyze data to assess the impacts and results of changes made to the CVITP. The CRA is also investing in enhancing the data and analytics supporting the CVITP to allow them to better target vulnerable groups.

The resources needed by the CRA, and CVITP volunteers and partner organizations include, but are not limited to:

- ▣ additional CRA employees to manage the CVITP and provide support to partner organizations and volunteers;
- ▣ technology such as software, hardware, internet access (includes the ability to create a hotspot when in locations without Wi-Fi), partnerships with telecommunications companies;
- ▣ increased training;
- ▣ translation and interpretation services;
- ▣ program funding for partner organizations for paid staff and to assist with expenses incurred by volunteers to travel and provide CVITP clinics (in remote communities or in the home of persons living with disabilities); and
- ▣ clinic expenses such as printing (ink, paper), and increased utility expenses (telephone, water, electricity, etc.).



**Program Funding**



**Technology**



**Clinic Expenses**

Partner organizations are usually non-profit organizations with small budgets. They rely heavily on volunteers, community donations, and grants including federal government grants. For example, AFOA Canada (Aboriginal Financial Officers Association) received funding from Employment and Social Development Canada, to help set up CVITP clinics and train the volunteers. The additional costs of running a CVITP clinic can sometimes be prohibitive, causing organizations to either decide not to participate or to cease operating a CVITP clinic at the end of the peak filing season. Receiving assistance from the CRA, for the costs mentioned above, may go a long way to increasing the viability of an organization remaining with the CVITP to run a clinic in future years and may make it easier for more organizations and volunteers to join the CVITP.

An example of how additional funding can help partner organizations is the Africans' League of Canada (ALC), a federal non-profit organization. Its head office is in Ottawa where it operates a permanent CVITP clinic; however, it also serves other municipalities near Ottawa. The ALC is prepared to operate CVITP clinics elsewhere in Ontario, as it sees a need. It operates solely on donations from their members, which allows the ALC to cover travel and accommodation expenses for their volunteers to operate CVITP clinics. To expand their CVITP clinics in Ontario, the ALC needs additional funding to help with the associated costs, including travel and accommodation expenses for their volunteers.

Figure 3: Roles of the Canada Revenue Agency and partner organizations in the Community Volunteer Income Tax Program.<sup>40</sup>

Canada Revenue Agency's current role in the CVITP	Partner Organizations' current role in the CVITP
<ul style="list-style-type: none"> <li>• Support and guidance</li> <li>• Provide training</li> <li>• Provide tax software</li> <li>• Provide promotional products</li> <li>• Donate used laptops to some clinics</li> <li>• Donate used printers to some clinics</li> <li>• Provide dedicated telephone line for CVITP volunteers</li> <li>• Informational support from regional CVITP coordinators</li> <li>• Provide information about the CVITP on its website</li> <li>• Link volunteers with partner organizations</li> </ul>	<ul style="list-style-type: none"> <li>• Organize and manage return preparation clinics</li> <li>• Manage resources and volunteers</li> <li>• Ensures confidentiality of information</li> <li>• Ensure volunteers and paid employees (volunteers) receive appropriate training</li> <li>• Recruit volunteers</li> <li>• Retain volunteers</li> <li>• Use paid employees where necessary (optional)</li> <li>• Ensure volunteers obtain required certification for E-filing</li> <li>• Ensure volunteers obtain required police record checks</li> <li>• Provide a location to host the clinic</li> <li>• Pay for utilities such as heat, electricity, water and sewer</li> <li>• Provide internet access</li> <li>• Ensure accessibility of the clinics</li> <li>• Find ways to assist persons who are unable to attend the clinics in person (optional)</li> <li>• Establish hours of operation</li> <li>• Provide computers and printers (if not donated by the CRA)</li> <li>• Provide office supplies, including ink, toner, paper</li> <li>• Answer questions of clinic users (optional)</li> <li>• Assist with clinic users' understanding of their filing obligations</li> <li>• Assist clinic users with broader financial wellness information (optional)</li> <li>• Determine eligibility of those who wish to use the program</li> <li>• Ensure returns are prepared and submitted to the CRA</li> <li>• On-site support to volunteers</li> <li>• Establish how many people they will be able to help</li> <li>• Find solutions to language barriers</li> <li>• Supplement training and information provided by the CRA, or address any gaps in this training and information</li> </ul>

40 *Supra* note 10.

WoodGreen Community Services is one of the largest social services agencies in Toronto. It offers over 75 programs to some of the most marginalized communities in Toronto. They have approximately 700 employees and approximately 1,000 volunteers, serving over 37,000 families and individuals.<sup>41</sup> When we met with WoodGreen Community Services in May 2018, they indicated the CVITP clinic they host saw a 50% growth within the previous year, just in people using the service outside the peak filing season. Even when using their paid employees to supplement their volunteers, they were still unable to meet the demand from people seeking their CVITP services. They informed us one of their biggest issues is that they, and other groups like them, need the CRA to provide financial assistance and resources for the CVITP clinics to meet the needs of the people they serve.

**“We look everywhere for funding – to every level of government (municipal, provincial and federal) and to private sources. It is difficult to get funding for tax preparation because many feel the CRA and federal government should be responsible for this.”**

– a representative  
of WoodGreen

Most partner organizations must use their paid staff to operate CVITP clinics and keep up with the demand for services from the CVITP, making the CVITP not just a *volunteer* program. Volunteers are, and will always be, essential to the CVITP but so are paid staff. The CRA does not provide any financial assistance to partner organizations for the operation of CVITP clinics, and says that the use of paid staff is at the sole discretion of those organizations. The breadth and quality of services provided through CVITP clinics can be improved with paid, permanent staff within the CVITP partner organizations. The CVITP could be so much more than just return preparation but could help with financial wellness. The paid staff being used by partner organizations routinely discuss issues about taxes, benefits, and financial empowerment with users of the CVITP clinics. Reporting back to the CRA’s CVITP coordinators on these topics may be an effective feedback loop that is missing from the current CVITP model.

It is discouraging for partner organizations to be limited in the assistance they can provide through CVITP clinics because of a lack of funding. The employees and volunteers with these organizations are on the ground and see the need to serve so many more people and the need for an expansion of the CVITP services. Through outreach, the Ombudsman often hears that partner organizations do not have the capacity to serve all those who need their services through their CVITP clinics. Providing financial assistance to CVITP partner organizations may be essential to growing the program in the future.

41 WoodGreen Community Services, online: <https://www.woodgreen.org>.

The CRA informed our Office it does not have legal financial authorities, such as a grants and contributions program, in place. Without a grants and contributions program, the CRA is unable to purchase something for the sole purpose of providing it to a partner organization, nor is it able to provide funding to partner organizations. Therefore, partner organizations are required to absorb these costs on their own. For some organizations, this may impact the availability of their regular services and programs they intend to provide throughout the rest of the year.

The CRA had a grants and contributions program until 2011. While the CRA stated it is exploring ways to inform organizations about funding sources,<sup>42</sup> the CRA needs to review and reconsider its decision not to have a grants and contributions program to allow it to offer funding directly to partner organizations. We feel the CRA is the most logical source of funding for its partners in the CVITP.

The CRA informed our Office the CVITP was designed as an arm's length partnership with community organizations and their volunteers. The CRA told our Office it strives to provide as much support as possible to volunteers and partner organizations, while maintaining the arm's length relationship that "mitigates liability risks that would be associated with any prescribed involvement in 1) directly funding organizations and their volunteers and/or 2) tax return preparation by CRA employees." We have not recommended to the CRA that returns be prepared by CRA employees. Providing funding to partner organizations does not make those persons CRA employees. The CRA has stated: "The CVITP has been a true Agency success story. ... As the CVITP and outreach efforts have expanded, vulnerable Canadians increasingly have the support necessary to fulfill their tax obligations and access benefits designed to support them."<sup>43</sup> The CRA cannot promote the CVITP as its program and take credit for the program's successes, while distancing itself to mitigate liability risks, and not assuming some responsibility for the cost of operating the clinics.

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42 *Supra* note 8.

43 *Supra* note 11, at page 24.

## Sufficiency of support and training

### Registration process

Increasing investment in technology and the push to digital services by the Government of Canada has opened the doors to many new service channels for individuals when interacting with federal government institutions. The CRA continues to increase self-service options in its digital service portals, including My Account<sup>44</sup> and My Business Account<sup>45</sup>. The implementation of digital self-service initiatives, like Auto-fill my return<sup>46</sup> for people registered with My Account, expedite the filing process.

Persons who wish to volunteer with the CVITP must be affiliated with a partner organization. Once affiliated, they can choose to take an administrative role or to prepare returns.<sup>47</sup>

Volunteers who will file returns by paper or handle personal tax information must provide their partner organization with a valid police record check issued within the last three years.<sup>48</sup>

Volunteers who will file returns electronically without using Auto-fill my return must obtain an EFILE number. The EFILE suitability screening satisfies the CRA's security and suitability requirements to file returns.<sup>49</sup>

Volunteers who will file returns electronically and use Auto-fill my return must provide their partner organization with a valid police record check and obtain an EFILE number.<sup>50</sup> The CRA informed our Office that using Auto-fill my return requires a police record check as an enhanced security measure because data held by the CRA is being shared with the volunteers.

Volunteers who will use Auto-fill my return must also obtain a representative identifier (RepID) and provide it to the CRA.<sup>51</sup> The CRA advised our Office that their RepID will be added to the GroupID for the CVITP. Each person served by the volunteer (using Auto-fill my return) must complete a Form T1013 Authorizing or Cancelling a Representative, authorizing the CVITP's GroupID. The GroupID is then listed as the authorized representative for that person and any volunteer with a RepID within their partner organization's GroupID can assist that person. This level of access automatically expires on the same day. Volunteers must read a CRA script to the filer, before asking them to sign the T1013. This script provides disclosure on what the filer is consenting to by providing their signature.

44 Canada Revenue Agency, My Account for Individuals, online: <https://www.canada.ca/en/revenue-agency/services/e-services/e-services-individuals/account-individuals.html>. Date modified: 2019-12-17.

45 Canada Revenue Agency, My Business Account, online: <https://www.canada.ca/en/revenue-agency/services/e-services/e-services-businesses/business-account.html>. Date modified: 2019-12-17.

46 *Supra* note 29.

47 *Supra* note 30.

48 Canada Revenue Agency, Register to volunteer, online: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program/lend-a-hand-individuals/volunteer.html>. Date modified: 2019-10-25.

49 *Ibid.*

50 *Ibid.*

51 *Ibid.*

As part of the Auto-fill my return process, CVITP volunteers are granted online access to the Represent a Client portal. This allows the volunteer to download information slips or access the filer's information found in Represent a Client. This was introduced as a pilot for the 2018 filing season, and was made available to all CVITP volunteers who wanted to use it in the 2019 filing season. During a meeting with the CRA in July 2019, the CRA indicated it is looking to have more CVITP volunteers be able to use Auto-fill my return.

However, CVITP volunteers and users of CVITP clinics told us the process for setting up access to the CRA's online portals, and obtaining the necessary IDs to use Auto-fill my return, can be difficult. Much like the issues faced when trying to pass authentication questions over the telephone, the questions and answers required to register for My Account can be problematic.

The CRA needs to lessen and simplify the administrative burden on CVITP volunteers and partner organizations. The CRA's CVITP coordinators acknowledge the registration process for volunteers is cumbersome and lengthy, and they spend extra time registering volunteers who often miss a step, especially because registering for EFILE is separate from the rest of the registration process. In response to the Observation Paper, the CRA stated it is examining ways to improve registration as it recognizes a more efficient and less complicated process encourages more potential volunteers and organizations to follow through with joining the CVITP.

## Training

The CRA informed our Office that each year all volunteers who register with the CVITP are sent an "Invitation to Training" letter. The letter provides the training schedule and instructions for registering for webinars. The letter recommends all volunteers attend an in-person session, or listen to a recording of the webinars on the expectations and responsibilities of volunteers, Ufile, EFILE, and the Auto-fill my return service. The letter also informs the volunteers there is additional training available on different tax topics and specific populations. Our research revealed some of this training includes medical expenses, marital status, dependents, benefits, credits, newcomers to Canada, Indigenous persons, northern residents, persons with disabilities, and students. The CRA should make available a list of what topics and specific populations on which volunteers can obtain more training.

In broadening what can be processed through the CVITP, the CRA needs to ensure additional and adequate training is provided to CVITP volunteers. Now is an opportune time for the CRA to completely review the training it provides, including how and when it is provided. Excellent training of CVITP volunteers is essential and a responsibility of the CRA. Taking the time and resources to create and provide this training will lead to better service as well as less time spent by individuals, volunteers, partner organizations, and the CRA in supplementing training, seeking information, and addressing errors.

We hear complaints about a reduction in the quality of training the CRA has provided to CVITP volunteers in the past few years. Specifically, information provided is general and often insufficient to ensure volunteers are comfortable assisting people in filing their returns, especially given the particular and different circumstances of each person. Long-time volunteers of CVITP clinics have expressed that, over the last several years, the CRA stopped the four to five-hour long training seminars and it is no longer doing training on highlights and changes in the tax laws compared to the prior year. The CRA has since informed our Office that in the 2018 filing season it developed more targeted training that can be segmented for the needs of the audience, increased the overall products available, and provides training specifically on what is new each year. The CVITP also sends out a letter every year detailing what is new for those who participated the previous year.

There are regional differences in the types of income individuals have and in the issues faced in completing their returns. The CRA and CVITP clinics have made some adaptations to these regional differences. The CRA provided our Office with resource materials that included “cheat sheets”, but only for a few provinces. Each cheat sheet has information on “Common provincial non-refundable tax credits/reductions” specific to that province, while the “Common federal non-refundable tax credits” remain the same.

As a further example, the former Prairie Region of the CRA<sup>52</sup> provided some individualized training and was working on reaching out to remote areas. This region also had a pamphlet for Indigenous persons. Taking into consideration the lessons learned from this initiative, this should be expanded across Canada. The CRA needs to work with partner organizations and volunteers to determine their specific training needs, including topics and methods of training. This will be even more vital when the scope of what can be done through the CVITP is broadened.

CVITP volunteers have also requested more training on line items, and especially on the effects of new legislation on income tax, credits, benefits and deductions. The CRA advised our Office it provides training on changes to legislation, credits, benefits and deductions, but the focus of the training is mainly how to enter the corresponding information in the software, not on specific lines in the return. Additionally, the training provided to CVITP volunteers is generally not region specific and is focused on individuals with modest incomes and simple tax situations, which the CRA states are typically the same from one region to another. This shows a lack of understanding of the diversity of sources of modest income and the experiences of persons with modest income, across Canada.

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52 This region included Alberta, Saskatchewan, and Manitoba but has been merged with the Pacific Region. It is now called the Western Region and includes British Columbia, Alberta, Saskatchewan, Manitoba, Yukon, and Northwest Territories.

CVITP volunteers, partner organizations, and CRA CVITP coordinators have made a number of suggestions for the CRA to improve the training for CVITP volunteers:

Figure 4: Suggestions for how the CRA can improve the training for CVITP volunteers.



#### Recognizing issues with the CRA's digital services

CVITP volunteers need to be trained in how to recognize when the CRA's digital services such as Auto-fill my return are not working properly.



#### Specialized CVITP training platform

CVITP volunteers need a specialized training platform to make the process more engaging, interesting, dynamic and interactive.



#### Navigating the CRA's branches and programs

CVITP volunteers need training on how and whom to call to address the issues on which the volunteers are working.



#### Multi-year returns, benefits applications, verifications and adjustment requests

CVITP volunteers need training on how to file returns for multiple years at once and the possible impacts; as well as how to prepare benefits applications, assist with CRA verifications, and make adjustment requests using ReFILE.



#### Finding and understanding the CRA's communications

CVITP volunteers need training on how and where to find particular forms and information online.

We agree with the suggested training improvements. Training also needs to be available in a number of different formats, mediums, and times. For example, where the internet is unreliable, in-person training is necessary. For persons who are volunteering but still work full-time, online training may be preferable or they may need after-hours, in-person training. Separate training is needed for persons who have never worked with the CVITP and for repeat volunteers. In the latter case, a refresher followed by more in-depth training on anything new for that year, may be all they need. In all, training needs to be:

- ▄ tailored to the learning needs of the region and volunteer;
- ▄ flexible, so it can be offered at different times and as best suited to the learning style of the volunteer; and
- ▄ consistent, so the information learned is the same for all volunteers across all regions.



Training needs to be available at any time of the year, in the format and medium which is needed by the prospective volunteer. With the CRA making the CVITP year-round, and with any broadening of the CVITP, volunteers may face different questions and requests for different services at different times of the year. The training itself may need to focus on different issues. For example, a volunteer in July may need to know more about CCB issues, whereas a volunteer in February will need to know more about what is new for the upcoming filing season.

Training videos and materials from previous years, even when they differ from the current years' training offerings, should be archived and available to volunteers assisting filers in filing returns for previous years. Where there are known issues, such as the most common questions posed to agents on the dedicated volunteer line, additional training should be developed to assist with gaps in volunteer knowledge. Where a program or policy change at the CRA results in known impacts on filers, the CRA should proactively train CVITP volunteers so they may understand potential issues. For example, knowing that filing returns for multiple years at once means it may take longer than normal for the CRA to process the returns, any new benefits may be delayed, and there is a higher likelihood of the CRA doing a review or verification for those returns.

The CRA should improve and expand the information provided to CVITP volunteers and partner organizations on redress mechanisms, such as the CRA's Service Complaints Program, the Taxpayer Relief Program, the right to appeal and file an objection, and the services provided by the Office of the Taxpayers' Ombudsman.

The CRA has increased the number of its regional CVITP coordinators across the country, which it states will result in more availability for in-person training and support.<sup>53</sup> The CRA informed our Office it will be delivering Phase I of revised training for CVITP volunteers for the 2019 tax season. Changes include different formats and tiered training based on the volunteer's level of knowledge, for example whether the volunteer is a returning or first-time volunteer. Further improvements include more specific details in the "What's New" training module, and updated content for specific populations.<sup>54</sup> The CRA stated it involved CVITP volunteers in determining the changes to the training. These changes are consistent with recommendations the Ombudsman made in her Observation Paper, including the need to tailor training to serve particular populations, and to consult with volunteers and partner organizations when developing new training.

It is essential the CRA ensure its training for CVITP volunteers is complete, meets the needs of the volunteers, and can be delivered in a flexible and effective manner. The CRA needs to ensure its resource documents, such as the "cheat sheets" and topic-based pamphlets used in some regions are tailored to and available in all regions. Training is the foundation that allows volunteers to correctly assist filers and deal with the specific situation of each individual they assist. Consideration for a filer's particular circumstance is integral to fairness, and the CRA must ensure that everyone receives fair treatment.

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<sup>53</sup> *Supra* note 8.

<sup>54</sup> *Ibid.*

### CVITP dedicated telephone line

Volunteers and members of partner organizations greatly appreciate the CRA's dedicated telephone line and that the service has been expanded to Saturdays and year-round as of the 2018 filing season. However, this dedicated telephone line is relatively new. We have heard, and agree with, the following suggestions for improvement from CVITP volunteers:

- ▣ Improve the authentication and authorization processes for accessing information; and
- ▣ Improve the knowledge of the CRA agents answering this line, so they are able to provide information in addition to what can be found online and in reference material already available to volunteers.

### Push to digital services

To encourage people or CVITP volunteer organizations to use the CRA's digital service offerings, the CRA limits the number of forms and/or publications that can be ordered in a year to nine of each.<sup>55</sup> The CRA advised our Office these limits do not apply to the CVITP. The CVITP volunteers must identify themselves as a volunteer and provide the name of the partner organization to which they belong and the CRA will process the request. However, the "Order forms and publications" webpage<sup>56</sup> does not state the limit does not apply to CVITP organizations and volunteers, and based on feedback received, not all CVITP volunteers are aware they can order more than the stated limit. Printing paper copies of forms is a large cost to partner organizations. This inconsistency in the information provided to CVITP volunteers may cause volunteer organizations to unnecessarily print documents, at additional cost to the organization, when they could simply order more as per the CRA's policy. Ensuring the information about this exception is clear and available to volunteers is important, as the CRA needs to be careful that the push to digital services and paperless processes does not further marginalize vulnerable segments of our society.

### Raising awareness about the CVITP

We hear complaints that there is very little information on the CRA's website about the partner organizations. The CRA advised our Office that individual partner organizations are responsible to provide their information to the CRA, and some do not wish to have information about their organization's involvement in the CVITP made public. To ensure better consistency and relevance of information provided, the CRA should find out what information is useful to those looking for clinics or partner organizations and provide a template or guideline to the partner organizations on what information to include should they wish to provide information.

55 Canada Revenue Agency, Order forms and publications, online: [https://apps.cra-arc.gc.ca/ebci/cjcf/fpos-scfp/pub/rdr?request\\_locale=en\\_CA](https://apps.cra-arc.gc.ca/ebci/cjcf/fpos-scfp/pub/rdr?request_locale=en_CA).  
Date modified: 2019-05-07.

56 *Ibid.*

For organizations wanting to promote their clinic, the CRA will post their information on the CVITP’s “Find a tax clinic in your area” webpage, but this is the only place where the CRA shares specific information about partner organizations.<sup>57</sup> The CRA states that due to the arm’s length relationship with the partner organizations, it cannot directly endorse any organization or clinic, for example, on social media platforms or in advertisements on buses.<sup>58</sup> The CRA informed our Office it does however use a multitude of channels to promote the CVITP generally: Twitter, LinkedIn, Facebook, YouTube, visuals (images for social media posts), promocards (distributed at volunteer fairs and other events), and posters.

### CRA’s CVITP coordinator role

With the increased funding from Budget 2018, the CRA increased the number of its regional CVITP coordinators. CVITP volunteers have provided us with many positive comments about the work done by the CRA’s regional CVITP coordinators.<sup>59</sup> In meeting with some of those coordinators, their dedication to assisting individuals and CVITP volunteers is evident. To assist in meeting the needs of a year-round CVITP, the CRA has hired additional CVITP coordinators at the regional level and has created a strategic partnerships section at the headquarters level. The purpose of the strategic partnerships team is to work closely with the CVITP and Outreach teams in the regions, to expand and maintain national partnerships.<sup>60</sup>

It is important the CRA ensure its policies and procedures create and require direct, timely, and fulsome sharing of information between the regions and headquarters, at the level of its regional and headquarter CVITP coordinators, Outreach planning officers, and Partnerships officers. This will assist in the timely sharing of information with CVITP volunteers and partner organizations, as well as increasing efficiency and the use of best practices.

The CVITP Coordinators Handbook states the role of the CVITP coordinator is to recruit and engage community organizations and volunteers, and provide them guidance, support, and training. Although this handbook states the role of the regional CRA CVITP coordinator is to be one of “support and guidance”, it also states:

Tax preparation clinics should be organized and managed by community organizations and associations. If required, CRA coordinators may assist and support the organizations; however, **the support should be minimal and not ongoing**. Discuss with your regional coordinator to ensure you are aligned with the national direction. [emphasis added]

57 Canada Revenue Agency, Free tax clinic, Find a tax clinic in your area, online: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program.html>. Date modified: 2019-10-13.

58 *Supra*, note 8.

59 *Ibid*.

60 See Appendix.

According to the CRA, this statement is not in reference to the normal level of assistance/support provided to partner organizations, but rather about going beyond the normal levels, for short periods of time, to help establish an organization's clinic. This distinction is not evident in our review of the CRA's CVITP Coordinator Handbook, and moreover we disagree that the CRA cannot provide an enhanced level of service to partner organizations and volunteers.

The support provided to volunteers and partner organizations *should* be ongoing and much more than minimal. The CRA is partnering with and leveraging onto volunteers and partner organizations the provision of services to ensure: people can confidently self-assess and file their returns; meeting filers' rights to receive entitlements and to pay no more and no less than what is required by law; meeting filers' right to be treated fairly; and the CRA's obligation to take into account the costs of compliance when administering tax legislation. All of these are rights within the Taxpayer Bill of Rights which states the rights people have with respect to the CRA.<sup>61</sup>

## Conclusion

The Community Volunteer Income Tax Program (CVITP) is an important and necessary program for many people living in Canada. The assistance in filing their income tax and benefit returns not only helps them comply with their income tax obligations but can help open the door to many benefits and credits. The CVITP is a partnership between the Canada Revenue Agency (CRA), and partner organizations with their volunteers and paid employees. Expansion of the CVITP will help many more people in Canada.

The CRA informed our Office it is using the additional funding from Budget 2018 to significantly increase the number of individuals helped by the CVITP, provide additional support to CVITP partner organizations to hold clinics year-round, and to conduct more outreach to vulnerable populations including Indigenous persons, people with disabilities, seniors, newcomers, housing-insecure, and youth. To achieve these aims, the CRA stated investments are being made to significantly increase the CRA's staff for both the CVITP and the CRA's outreach program, expand the number of strategic partnerships, and enhance its data and analytics.

However, the CRA needs to look at changing the CVITP model and provide additional and different kinds of support to the partner organizations. The CRA cannot promote the CVITP as its program and take credit for the program's successes, while relying on being at arm's length to mitigate liability risks and not assume some responsibility for the cost of operating the clinics.

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61 Canada Revenue Agency, "Taxpayer Bill of Rights", RC4417 E (12/2013), articles 1, 5 and 10. Retrieved from: <https://www.canada.ca/content/dam/cra-arc/formspubs/pub/rc4417/rc4417-12-13e.pdf>.

The Taxpayers' Ombudsman acknowledges the CRA's efforts and commitment to improving the CVITP. In this report, we have identified issues, concerns, and considerations that should be taken into account in the CRA's decision on how to allocate the additional funding received in Budget 2018, and in the ongoing administration of the program.

The CRA must consider issues raised herein, including those relating to:

- eligibility criteria for the CVITP
- volunteer registration
- access and authentication of identity
- authorization of representatives
- technological and policy limitations
- training
- the accuracy and availability of information and technical support to volunteers
- program funding and the limitation of current funding models
- scope and timing of what services can be offered through the CVITP
- the ability to assist CVITP clinic users with the entirety of their tax and benefit obligations and entitlements, not simply the filing of a return once a year.

Much of this feedback comes directly from those who run, work, and volunteer their time in the CVITP and clinics, and is likely not new information for the CRA. It is provided by the individuals whose involvement allows the program to run, in the spirit of improving the program so they can in turn better assist those who use it. The CRA needs to listen and take action.

This report and the following recommendations are not just about improvements and changes within the existing framework of the CRA's CVITP. Especially with the additional funding, and the CRA's recognition of the need to provide service to our vulnerable populations, now is an opportune time to reenvision what the CVITP can be and how it should operate. Instead of working within its existing parameters and restrictions the CRA needs to make more fundamental changes to this important program.

## Recommendations

To address the issues raised in this report, the Taxpayers' Ombudsman makes the following recommendations to the Minister of National Revenue and the Chair of the Board of Management of the CRA.

### Difficulties accessing the CVITP

1. The Taxpayers' Ombudsman recommends the Canada Revenue Agency (CRA) continue to minimize and, where possible, remove barriers to accessing services through the Community Volunteer Income Tax Program (CVITP), including:
  - a. Increase the number of walk-in and mobile clinics;
  - b. Allow volunteers to meet with and assist individuals in filing their income tax and benefit returns via telephone;
  - c. Expand the services CVITP volunteers can provide online;
  - d. Inform CVITP volunteers of exceptions to the requirement that, if using EFILE, the income tax and benefit return must be transmitted to the Canada Revenue Agency within 48 hours of preparation;
  - e. Update information to make it clear when income tax and benefit returns reporting tax-exempt income may be completed through the CVITP; and provide the required year-round, tailored and ongoing support to and training for CVITP partner organizations and volunteers to enable the filing of these returns;
  - f. Improve training and communication products for CRA agents on the CVITP dedicated telephone line regarding authentication and authorization measures to ensure consistency of application and the appropriate use of judgment specific to the particular circumstances of the caller; and
  - g. Continue to work with partner organizations, CVITP volunteers, and other persons working with low-income and/or vulnerable individuals to simplify the authentication process to request information, while protecting the confidentiality of information.
2. The Taxpayers' Ombudsman recommends the Canada Revenue Agency (CRA) broaden the scope of the Community Volunteer Income Tax Program (CVITP) by providing the necessary information, and year-round tailored and ongoing support to and training for CVITP partner organizations and volunteers, to implement the following changes:
  - a. Further increase the income threshold;
  - b. The preparation of income tax and benefit returns and applications for different types of income, benefits, credits, and deductions; and
  - c. The provision of assistance to individuals for CRA review and verification processes.

## Availability and sufficiency of resources and support for the CVITP

3. The Taxpayers' Ombudsman recommends the Canada Revenue Agency (CRA) continue to grow and improve the Community Volunteer Income Tax Program (CVITP). In so doing, it is recommended the CRA:
  - a. Measure and assess the effects and impact of changes made to the CVITP;
  - b. Consult existing stakeholders;
  - c. Consult a wide variety of sources and potential stakeholders, including organizations assisting vulnerable populations but who do not currently participate in the CVITP;
  - d. Use all existing research, data and information available to the CRA; and
  - e. Invest in research and development.

It is recommended that when changes are made to the CVITP the CRA provide the necessary information, and year-round, tailored and ongoing support to and training for partner organizations and volunteers to implement the changes.

4. The Taxpayers' Ombudsman recommends the Canada Revenue Agency proactively communicate all changes to, and affecting, the Community Volunteer Income Tax Program in a timely and clear manner, by multiple methods, to partner organizations, volunteers, and potential partner organizations, and provide any necessary training.
5. The Taxpayers' Ombudsman recommends the Canada Revenue Agency ensure the quality of the best practices and services it provides for the Community Volunteer Income Tax Program are consistent throughout Canada while ensuring these best practices and services are reflective of, and meet the needs of, the diverse regional, geographic, socio-economic, workforce, and vulnerable sectors throughout Canada.
6. The Taxpayers' Ombudsman recommends the Canada Revenue Agency develop a volunteer retention and recruitment strategy, including necessary actions to ensure there are sufficient partner organizations, volunteers, resources, and filing methods, to expand Community Volunteer Income Tax Program services, especially in remote areas.
7. The Taxpayers' Ombudsman recommends the Canada Revenue Agency actively pursue, create new, and build on existing, flexible and creative areas of partnership, including those outlined in the report, to provide improved services through the Community Volunteer Income Tax Program.
8. The Taxpayers' Ombudsman recommends the Canada Revenue Agency (CRA) create and/or improve upon mechanisms for matching volunteers with partner organizations, and for matching organizations that have one or more, but not all of the elements required to host a clinic, such as space, volunteers, coordinators, and potential users, so additional clinics can be hosted; both in online self-serve options and through CRA CVITP coordinator involvement.

9. The Taxpayers' Ombudsman recommends the Canada Revenue Agency (CRA) ensure its policies and procedures promote and require direct, timely, and fulsome sharing of information between the CRA regions and headquarters, at the level of the Community Volunteer Income Tax Program coordinators, Outreach planning officers, and Partnerships officers.
10. The Taxpayers' Ombudsman recommends a significant portion of the Budget 2018 funding for the Community Volunteer Income Tax Program be used to provide resources and support directly to partner organizations and volunteers.
11. The Taxpayers' Ombudsman recommends that a grants and contributions program be reinstated for the Canada Revenue Agency (CRA), or that other legal and financial authorities be obtained, for the CRA to provide more effective support and resources directly to Community Volunteer Income Tax Program partner organizations and volunteers.
12. The Taxpayers' Ombudsman recommends the Canada Revenue Agency simplify the registration process for Community Volunteer Income Tax Program partner organizations and volunteers.
13. The Taxpayers' Ombudsman recommends the Canada Revenue Agency review its policy on processing multiple-year income tax and benefit returns (return) to determine any changes it can make to allow at least the current year return to be processed for the purpose of providing benefits, while a review is conducted of previous years.
14. The Taxpayers' Ombudsman recommends the Canada Revenue Agency (CRA) clearly communicate to Community Volunteer Income Tax Program volunteers that they are able to request from the CRA a greater number of paper copies of forms and publications than the limit noted on the CRA's website.
15. The Taxpayers' Ombudsman recommends the Canada Revenue Agency (CRA) conduct a complete review of the training provided to Community Volunteer Income Tax Program partner organizations and volunteers, to improve the quality, flexibility, accessibility and comprehensiveness of the CRA's training.



# Appendix



## Appendix

The following is the summary of recommendations the Ombudsman made in her Observation Paper in November 2018, and the CRA's February 2019 response to those recommendations.

### THE CVITP MODEL

#### Summary of Recommendations

1. Revise the model used for the CVITP to better reflect the populations it is meant to serve; take a broad, country-wide perspective, while considering regional and other differences.
2. Provide services reflective of the realities of the diverse regional, geographical, socio-economic, workforce and vulnerable sectors throughout Canada, to meet the different primary needs of the areas within Canada.
3. Reflect this diversity in the actions of the CRA through the CVITP, the training provided to CVITP volunteers, infrastructure, resources, and the support given to partner organizations.
4. Broaden the scope of the CVITP to provide additional year-round services, including:
  - a. Increase the income threshold.
  - b. Expand the types of income, benefits, credits, deductions, etc. that can be dealt with under CVITP.
  - c. Application of benefits.
  - d. Assistance with the review and verification processes.
  - e. For any such changes, permit and support the provision of these services for the previous filing years.
5. Allow the use of the File My Return service by the CVITP.

## CRA's response

Additional funding from Budget 2018 aims to significantly increase the number of individuals helped by the CVITP, provide additional support to CVITP-participating community organizations to hold benefit clinics “year-round”, and conduct more outreach activities to vulnerable population segments including Indigenous peoples, people with disabilities, seniors, newcomers, housing-insecure and youth. Extending support provided by the CVITP on a year-round basis represents a significant and positive structural change to the program, which was previously based on a more seasonal service model.

To achieve these aims, investments are being made to significantly increase the number of staff in the regions for both the CVITP and the Outreach Program. Investments are also being made to expand the number of strategic partnerships to leverage the networks and expertise of partners (e.g., Assembly of First Nations, Inuit Tapiriit Kanatami, Women's Shelters Canada, etc.) in order to extend the reach of both programs. In addition, investments are also being made to enhance the data and analytics supporting the programs to allow them to better target vulnerable population segments, which will enhance their efficiency and effectiveness.

Concurrent to recent funding enhancements, the CVITP has continually studied ways to enhance the services it provides. Most recently, in February 2018, the CVITP concluded an internal evaluation of the program to explore opportunities to increase the participation of organizations and their volunteers in the CVITP, and identify potential gaps in programming as well as structural issues with the program. As a result of this evaluation, a series of projects and initiatives have been undertaken.

For example, through internal initiatives like the CVITP targeted services project, efforts to address concerns surrounding the realities of the varied population segments across Canada are being pursued. The initiative is designed to develop strategies and action plans to target appropriate services to identified vulnerable groups. Additionally, income thresholds for program eligibility have been increased, opening the program to an even wider audience.

The CRA is also currently working with volunteers and leveraging third parties to promote more awareness of benefits, and benefit reviews, and to provide tools to help benefit recipients comply with requests for information.

The CVITP was designed as an arm's-length partnership with community organizations and their volunteers. The role of the program is one of support and guidance (i.e., providing training, tax software, promotional products, hardware (e.g., through the computer donation program), a dedicated telephone line for CVITP volunteers, and support from local CVITP coordinators). On the other hand, the role of community organizations is to organize and manage tax preparation clinics (i.e., to recruit volunteers, establish “office hours”, etc.) and arrange for their volunteers to prepare the returns.

Overall, the CVITP strives to provide as much support as possible to the volunteers and partner organizations, while maintaining the arms-length relationship required to mitigate the liability risks that would be associated with any prescribed involvement in tax return preparation by the CRA.

## IMPLEMENTING CHANGE

### Summary of Recommendations

6. The bulk of the new CVITP funding should go to providing resources to volunteers and partner organizations. Resources needed include, but are not limited to:
  - a. Assistance with removing barriers.
  - b. Expanded CRA CVITP teams to provide services to filling gaps in areas where there are insufficient volunteers and partner organizations to offer all CVITP services year-round.
  - c. Additional CRA employees to run the CVITP.
  - d. Improved infrastructure.
  - e. Assistance in recruiting volunteers.
  - f. Technology – such as software, hardware, internet access.
  - g. Increased training.
  - h. Translation and interpretation services.
  - i. Program funding to pay their employees.
  - j. Funding to assist volunteers with expenses incurred in travelling to provide CVITP clinics.
  - k. Funding to assist with costs such as printing and increased utilities expenses during filing season.
7. Consult with a wide and diverse array of sources, including volunteers, partner organizations, similar organizations not participating in the CVITP, and other sources on all aspects of the CVITP, and with respect to issues raised in this observation paper.
8. Use all existing research, data and information available to the CRA, and invest time and resources into research and development on growing and changing the CVITP.
9. Put in place mechanisms to monitor, analyze data, assess, and adjust the changes made.

## CRA's response

The CVITP's strategic priorities support the central goal of increasing the number of people helped annually by the program:

- To grow and maintain services, the CVITP must continue to recruit new organizations and volunteers and retain pre-existing ones.
- To address the challenges and barriers community organizations and volunteers encounter when completing tax returns, the CVITP undertakes projects and research to enhance the support they provide. Within the CRA, the CVITP voices the concerns of vulnerable populations and representative organizations when Agency-wide initiatives may impact them.
- The CVITP also supports operational and administrative activities through the provision of resources, including training, surplus computers, free tax software, a dedicated help line for volunteers, communication and promotional products, and access to a network of local CRA coordinators for any additional support and guidance needed. The CVITP also oversees the program's registration process for both organizations and volunteers.
- The CVITP works with other groups that share similar goals and target populations. These groups include the Outreach and Partnerships sections in the Assessment, Benefit, and Service Branch and the Service, Innovation and Integration Branch at the CRA; other federal government departments and agencies; other levels of government; non-governmental organizations; and community organizations.

To further these goals, the CVITP has recently partnered with Canadian Digital Services (CDS), a subsidiary of Treasury Board. The program reached out to CDS as part of its objective to improve service and support to organizations and volunteers of CVITP. The CDS' mandate is to work with federal organizations to design, prototype, and build better digital services. Its focus is on solving problems using design, agile methods, and proven technologies that put the user at the centre.

The CVITP was designed as an arm's-length partnership with community organizations and their volunteers. The role of the program is one of support and guidance (i.e., providing training, tax software, promotional products, hardware (e.g., through the computer donation program), a dedicated telephone line for CVITP volunteers, and support from local CVITP coordinators). On the other hand, the role of community organizations is to organize and manage tax preparation clinics (i.e., to recruit volunteers, establish "office hours", etc.) and arrange for their volunteers to prepare the returns.

Overall, the CVITP strives to provide as much support as possible to the volunteers and partner organizations, while maintaining the arms-length relationship required to mitigate the liability risks that would be associated with any prescribed involvement in tax return preparation by the CRA.

## ACCESS

### Summary of Recommendations

10. Minimize, and where possible, remove barriers to taxpayers' access to the CVITP, and the barriers or requirements resulting in the taxpayer needing to attend a CVITP clinic more than once to file their tax return. Where necessary, change policies and procedures. If mechanisms already exist to address issues raised, provide better communication on this to partner organizations and volunteers. Examples to help with greater access include:
  - a. More walk-in and mobile clinics.
  - b. Revise the requirement that if using EFILE, the tax return must be transmitted to the CRA within 48 hours of preparation.
  - c. Increase the number of paper copies of forms and publications that may be ordered per year.
  - d. Allow CVITP to use the telephone to meeting with and assist taxpayers in filing their tax returns.
  - e. Expand the services CVITP volunteers can provide to taxpayers online.
11. Make the security screening/authentication and authorization processes simpler and user-centric. In so doing, take into account the expectations and needs of taxpayers, the barriers these processes create, and the actual risk involved.
12. With respect to authorizing representatives, consider the following:
  - a. Permit more general authorizations as opposed to an individual person, such as anyone who is employed or a volunteer with a particular organization.
  - b. Allow a level of authorization for CVITP volunteers in line with the services they provide.
  - c. Permit more customization of the level of authorization.
13. Identify and resolve issues around using My Account for access to information.
14. Ensure sufficient volunteers and resources to expand CVITP services in remote areas.

### CRA's response

The CVITP is constantly striving to achieve the most appropriate balance between the priorities of increasing access to free tax preparation clinics and information security. The primary responsibility of the CVITP revolves around the coordination, recruitment and monitoring of participating organizations and volunteers. As a result, while the actual completion of the tax return is not within the scope of the program's responsibility, the CVITP's role with regard to risks to privacy associated with the involvement of volunteers and their handling of taxpayer information cannot be understated. It is because of the CRA's commitment to safe-guarding the personal information of taxpayers and maintaining the trust of vulnerable individuals supported by the program that such stringent access controls are in place.

That said, the program remains committed to reducing these barriers wherever possible. For example, the program is working on providing limited representative access to individual volunteers. It has also worked with the phone line agents to deepen their understanding of the kinds of issues faced by people using the CVITP when it comes to authentication over the telephone.

While recognizing that some of the controls in place may be perceived as a "burden" to volunteers and organizations, these security requirements have been carefully considered. The CRA is entrusted with significant amounts of taxpayer information and is compelled by the *Income Tax Act* to protect it. As a result, in some instances the program faces legislative restrictions in addressing some of the Ombudsman's specific concerns with regards to access simplicity.

The CRA is trying to increase awareness of the CVITP, the importance of annual tax filing, and the benefits and credits available to vulnerable individuals through outreach activities. Improved awareness among the target audiences leads to greater numbers seeking services and understanding how to access them successfully. The CRA understands how important it is to provide this information to vulnerable people, which is why it now sets annual targets to increase outreach activities to all vulnerable population segments (Indigenous peoples, newcomers and refugees, seniors, youth, persons with disabilities, modest income Canadians, and housing insecure individuals). For example, for 2018-2019, outreach activities are targeted to be 10% higher compared to 2017-2018 levels.

The CRA is also aware of the barriers to access referenced in the report and is actively addressing them, such as not having a social insurance number (SIN), by conducting joint outreach activities in Indigenous communities with Service Canada, which has been ongoing since September 2016. At these joint events, clients can get a SIN, learn about the benefits and credits they might be entitled to, and have their taxes done for them by CVITP volunteers.

The CRA also conducts outreach events on its own in order to inform clients of how important it is for them to keep track of their tax and benefit documents and keep their information up-to-date with the Agency. This is crucial for clients for a variety of reasons, including being able to access their account by successfully answering CRA security questions, for the Agency to know how many dependants a client has to determine benefit payment amounts, or where to mail benefit payments.

The Outreach Program also ensures that homeless and housing-insecure clients are aware that they can use the address of the shelter they are staying at or a family member's address as their own when dealing with the CRA, to reduce instances of payment interruptions or a client being unable to access service due to difficulty verifying their address. The Outreach Program also stresses that annual tax filing is required to gain or maintain access to benefits and credits, even if an individual has no income to report or if the income is tax exempt.

Additionally, the CRA is currently developing security standard recommendations for volunteers who seek to offer CVITP services by meeting with clients in their homes.

With regards to authentication, the CRA has in place a unique GroupID within the Represent a Client service that is available for use by all representatives, including all CVITP volunteers. Once a taxpayer has authorized the GroupID, any volunteers within the group with a RepID can assist the taxpayer. This information is included as part of the training material provided by CVITP to assist volunteer organizations.

CVITP volunteers have level 1 authorization, which allows them access to information (view access only) and services such as Proof of income statement, Benefit and credits payments, RRSP and TFSA information, tax information slips, Auto-Fill My Return (AFR), etc. through Represent a Client. Enhancements to and customization of current levels of authorization will be considered as part of any future changes.

The My Account service provides taxpayers with access to services relating to their income tax and benefit information including account balances, assessments and reassessments, benefit and credit information, tax information slips, RRSP and TFSA information, etc. The My Account service does not however provide any information relating to medical data, veterans' information, or any other information not relating to taxes and benefits administered by the CRA. CVITP volunteers have level 1 authorization, which allows them access to view information available in My Account via Represent a Client.

In terms of paper products, CVITP organizations can order as many products as they need. In addition, with the enhanced service of mailing tax packages to paper filers, the majority of paper filers should have what they need to complete and file their tax return. Paper filers receiving a tax package at home are advised in the accompanying letter (from the Minister and Commissioner) to share their package with anyone who prepares their return. This would include community organizations hosting tax clinics through the CVITP.

## VOLUNTEERS

### Summary of Recommendations

15. Lessen and simplify the administrative burden on CVITP volunteers and partner organizations. For example, simplify the registration process.
16. Ensure the support provided to volunteers and partner organizations is ongoing, involved, adapted to the particular needs of partner organizations and volunteers.
17. Find the causes of volunteer burnout, ways to prevent it, and how to attract new volunteers and partner organizations.
18. Create new, and build on existing, areas of partnership, for example:
  - a. University and college students looking to volunteer and/or gain practical experience.
  - b. Post-secondary co-op programs where working at a CVITP clinic is applicable to the area of study.
  - c. Professional organizations where members could obtain continuing education or professional development credits for volunteering with the CVITP.
  - d. Incentives for federal government employees to volunteer with the CVITP.
  - e. MP offices.
  - f. Community organizations such as seniors' organizations, legions, churches, newcomers associations, etc.
  - g. Tax practitioners.
  - h. Creating specialized CVITP clinics, especially in larger centres.
19. Conduct a complete review of the training provided to CVITP partner organizations and volunteers, to improve the quality of this training. In so doing, consider the following:
  - a. Consult partner organizations and volunteers on their needs.
  - b. Provide training and resource documents (such as the "cheat sheets") specific to different regions, and provinces and territories, and reflective of the diversity throughout Canada.
  - c. Provide training in the format, medium, and at the times needed by partner organizations and volunteers.
  - d. Provide specific and detailed information.
  - e. The types of circumstances of taxpayers the CVITP volunteers will help.
  - f. Provide training on the technology that must be used and how to recognize when a new technology (such as Auto-fill my return) has not worked properly.
  - g. Provide training on highlights and changes from the previous year.
  - h. Save videos and training materials from previous years, even when it is different from the current tax year, for those who assist taxpayers in filing returns for previous years.
  - i. Provide training on the effects of new legislation on income tax, credits, benefits, and deductions.
  - j. Ensure training reflects changes in CRA focus and the possible implications of these areas of focus (i.e. the push to ensure Canadians receive the benefits to which they are entitled.)
  - k. Improve and expand the information provided on redress mechanisms, such as the CRA Service Complaints program, the Taxpayers' Ombudsman, the Taxpayer Relief program, appeals, objections, etc.
  - l. Provide training on navigating the CRA and the information provided by CRA (i.e. how and who to call to address certain issues, and how and where to find particular forms and information online.)
  - m. Create a specialized platform for CVITP training, to make it more engaging, interesting, dynamic and interactive.
  - n. Proactively improve training and services in the areas where there are known issues, such as the most common questions to agents at the dedicated volunteer line.



## CRA's response

The CVITP depends on community organizations to host tax clinics, and their volunteers to give their time and effort towards preparing tax returns free of charge. In order to assist the volunteers, the CVITP has built a variety of tools and training modules. The educational products are always being reviewed, improved, and expanded to enhance their value to volunteers.

Each year, all volunteers who register with the CVITP are sent an "Invitation to Training" letter. This letter provides a link where the volunteer can view the training schedule and register for webinars. The letter recommends that all volunteers attend a live session, or listen to a recording of the following webinars: *Volunteer Expectations and Responsibilities*; *UFile*; and *EFILE*, and a training module for the Auto-fill My Return service. The letter also informs volunteers of the fact that additional webinars covering different tax topics and specific groups are also available. These webinars are available to supplement volunteer training based on individual needs, and are available in both live and recorded sessions. In addition, more face to-face training sessions are being delivered when needed or requested.

The tools are reviewed and updated annually, in order to provide the volunteers with the most accurate information possible, while also improving their clarity and usefulness to the organizations. Links to training are provided as well as other links where the volunteer can find additional information. The CVITP will be including information in its training materials about the various CRA redress mechanisms.

The CVITP endeavours to provide as many training resources as possible to assist volunteers in enhancing the level of service they are able to provide, while maintaining an arms-length relationship required to mitigate the liability risks that would be associated with any prescribed training regimen.

Appreciating that the volunteers are the heart and soul of the program, the CRA is investigating opportunities to provide even more tools to organizations in order to facilitate their service delivery.

Phone service is also a key part of the program:

- As of May 1, 2018, the dedicated telephone line for CVITP volunteers' is available year round and the hours of operation are Monday to Friday from 9 am to 8 pm EST.
- During peak season, the dedicated telephone line will be available on Saturdays throughout the day until closing (local time).
- Peak season is tentatively planned to run February 18 to May 3, 2019. Note: the Saturday telephone hours terminate after April 30.

## DELIVERY

### Summary of Recommendations

20. Ensure quality and best practices are consistent across the country.
21. When changing or implementing initiatives (such as File my Return), ensure information is provided directly to partner organizations, groups working with vulnerable sectors, etc.
22. Allow volunteers and partner organizations to offer the services with which they are comfortable, in the manner, locations and times, with which they are comfortable.
23. Work to broaden these comfort levels by actively promoting the expanded scope of the CVITP, and providing the supports, resources, and training needed by volunteers and partner organizations.
24. Provide the service of matching seeking organizations with partner organizations and/or volunteers, and include information on this in communications regarding CVITP.
25. Actively pursue additional partner organizations and volunteers.
26. Allow for potential volunteers to contact the CRA with questions, in a format other than electronically.

## CRA's response

To increase the number of people helped annually by the CVITP, the program continues to expand its recruitment of community organizations and volunteers to help more eligible Canadians with modest incomes. This recruitment is achieved through community engagement in the regions, and through tools and national partnerships to help attract more organizations and volunteers. Some of these initiatives are as follows:

- An improved registration process. Making CVITP registration more efficient and less complicated encourages more potential volunteers and organizations to follow-through with joining the program.
- The creation of an interactive heat map to allocate and deliver services to vulnerable populations cohesively with other government departments and agencies. This map identifies areas of high need and low reach, and it enables departments and agencies to collaborate to reach these areas.
- The development of a strategic partnership section at CRA Headquarters. This team works closely with the CVITP and Outreach sections to expand and maintain national partnerships, such as the Chartered Professional Accountants.
- Increased regional travel. More travel will allow the regions to reach more remote communities to promote the program, establish CVITP clinics, and provide more in-person training to organizations and volunteers.
- Improved outreach and CVITP products. Developing products in a number of third languages, updating products and new materials to demystify the CVITP for potential volunteers and organizations to draw more people into the program.
- Improved recognition. Showing more appreciation to current organizations and volunteers increases the program's retention.

Qualitative research conducted by the CVITP resulted in recommendations on how to improve services the CVITP offers to organizations and ultimately, Canadians. This included creating roundtable working groups to address issues related to the core components of the program that arise and affect the quality, timeliness, or effectiveness of the service organizations are able to provide to clients. This ensures that there is always a feedback loop from the organizations/volunteers to headquarters to address issues in a timely manner.

## COMMUNICATIONS

### Summary of Recommendations

27. Revise external communications and information available for taxpayers, and potential volunteers. For example, ensure:
  - a. Multi-media formats.
  - b. Sufficient information for the reader to understand all aspects of the CVITP, including eligibility.
  - c. Consistency.
  - d. Easily accessible and navigable.
  - e. Current.
  - f. Links to fillable forms online.
28. Provide a template or guideline to partner organizations on what optional information to provide about their organization, to be included in the CRA's information on the CVITP.
29. Update the "Contact information – Canada Revenue Agency" webpage, to include the options of My Payment, CRA BizApp, CRA Business tax Reminders, MyBenefits CRA, and MyCRA under the heading "Help yourself."
30. Update the "Contact information – Canada Revenue Agency" webpage to include the option "authorize a representative" under "Individuals and families".

## CRA's response

Those helped by the program are, for the most part, vulnerable and may not have access to the same tools that typical tax filers would. While the Government of Canada has shifted to a digital-by-default approach to communications, there are still certain segments of the population who may not have access to the Internet (modest income, seniors, housing insecure, remote or northern communities, etc.). Additionally, some Canadians are not fluent in either English or French. The products provided by the CVITP aim to address some of these barriers with communications products that are written in plain language, available in print form or online, and available in multiple immigrant and Indigenous languages.

The CRA leverages a multitude of channels to promote the CVITP:

- **Twitter:** used primarily during the Volunteer recruitment campaign (October to January) to reach businesses and other organizations who may be interested in hosting a tax clinic. It may also be used during the Volunteer appreciation campaign to feature the testimonials CVITP volunteers.
- **LinkedIn:** used primarily during the Volunteer recruitment campaign (October to January) to reach businesses and other organizations who may be interested in hosting a tax clinic.
- **Facebook:** used throughout all CVITP campaigns (late October to May) to recruit volunteers, raise awareness about free tax help, and recognize volunteers.
- **YouTube:** the CVITP short promotional video (Powtoon) is hosted on the CRA's YouTube channel so it is easily found and accessed by audiences.
- **Visuals:** Last year, 22 new images were developed to accompany CVITP social media posts. More than half of these images featured photos of CRA target audiences with a simple call to action such as "Host a free tax clinic!" Amongst these images were those developed for National Volunteer Week, which featured the photos and stories of CVITP volunteers.
- **Promocards:** (volunteer recruitment): this product is intended to promote the CVITP to potential volunteers. Outreach officers can distribute them at volunteer fairs and other events. They are available in print as well as available online. This product is available in 16 different languages.
- **Posters:** (free tax help): These fillable posters allow volunteers or CVITP clients to fill in the date, time and location of their tax clinic. Volunteers and organizations can personalize the posters (online) and print copies to distribute around their community. Individuals seeking help from the CVITP can fill in the information of a tax clinic near them, and keep the poster to remind themselves during the tax season. They are available in print as well as available online. The posters are available in 16 different languages.

All of the products are reviewed and approved annually by the Public Affairs Branch to ensure accuracy and consistency throughout.

On its website, the CRA provides organizations the option to electronically submit a question. The CRA will now add the telephone number to reach the CVITP line with instructions to request a call back from a CRA coordinator, if required.

The CRA will also add the "authorize a representative" link under "More topics on individuals" on the "Contact information – Canada Revenue Agency" canada.ca webpage.

## OTHER RECOMMENDATIONS

### Summary of Recommendations

31. Explore ways to encourage self-reliance without going digital. For example, allow family members or other persons to access the free software that allows for 20 returns to be filed.
32. When a taxpayer files tax returns for more than one year at once, process the most recent tax return first and commence the payment of benefits as soon as possible, based upon it.
33. Leverage the code identifying a tax return as having been prepared through the CVITP to be proactive in providing better service to the taxpayer and in triaging certain services.

### CRA's response

Changes are underway to the system that telephone agents use in order to make it easier for them to identify that a previous return was filed through the CVITP. In addition, the CRA is modernizing the call centre agents' suite of tools to better equip them to provide information on the CVITP clinics and services.

Additionally, the CRA will consider using the code identifying a tax return as having been prepared through the CVITP, as a method of identifying the vulnerable population as part of its process for assigning taxpayer relief requests. Currently, taxpayer relief requests are processed on a first in, first out basis; however as the CRA applies a continuous improvement lens to its workloads, a prioritization of certain requests from the most vulnerable could be established.