Document and income eligibility check

It is helpful to complete a 'document' check with the client before beginning the virtual appointment. This can also be incorporated into the booking process or reminder messages in advance of their appointment.

When completing the document check:

Don't:

✗ Assume that the client knows what documents are or are not relevant

Do:

✓ Explain that you will be asking questions about their source(s) of income and other expenses that relate to taxes to make sure that you identify all of the relevant information to accurately prepare their return

✓ Use the client's complete intake form and the Document Check form to guide the questions you can consider asking during your interview

✓ Ask the client to read and/or provide details descriptions of the documents in front of them so you can "narrow down" what might be relevant

✓ Ask if they have any questions, any additional documents or if they remember including anything else in their tax return last year

If the client is unsure what document(s) they have in front of them:

- **On Video?** Ask them to hold it up to the camera to see if you can identify the document
- **Over the phone?** Ask the client to describe the information on the tax slip (e.g.: tax slip number, box numbers, tax year)
- Reference the "Understanding Common Tax Slips" tips sheet to provide verbal descriptions of the various tax slips that the client may be searching for

Guide to virtual self-file model of tax filing

The Canada Revenue Agency provides suggested maximum income guidelines for all CVITP programs. Local community organizations have the flexibility to adjust or set additional eligibility criteria for tax filers based on their capacity and the population they serve.

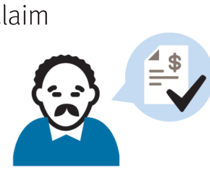
If your virtual self-file tax clinic has chosen to comply with CVITP income guidelines, check for income eligibility:

- https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program/lend-a-hand-individuals/about.html
- The CVITP income eligibility requirements are as follows:

Family size	Total family income
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

Check for CVITP tax return eligibility:

- Tax returns that **are not supported within CVITP tax clinics** (training support is not provided for these situations) include:
  - Tax returns for **self-employed individuals** with self-employment income over $1000
  - Returns for people who have declared **bankruptcy** during the current tax year
  - Clients who have capital **gains or losses** to claim
  - Clients who have **rental income**
  - **Final Returns** for deceased individuals
  - Any tax return deemed too complex



Documents to check

- If a client has an approved DTC, they need to inform the Document Checker. Clients approved for the DTC are not issued a t-slip to represent this, only their approval letter which many clients do not have with them when filing their taxes each year.
- If client pays rent/property tax, ensure that they have a copy of their receipt for rent or property tax paid in case they are audited.