



# How to Host a Tax Clinic

AFOA Canada  
1066 Somerset Street W., Suite 301  
Ottawa, ON K1Y 4T3  
Telephone: 613-722-5543  
Toll Free: 1-866-722-2362  
[www.afoa.ca](http://www.afoa.ca)

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# Table of Contents

<b>How to Use the Manual .....</b>	<b>1</b>
<b>Why Hold Tax Clinics? .....</b>	<b>2</b>
<b>Overcoming Barriers to Tax Filing.....</b>	<b>4</b>
<b>Anticipated Challenges and Strategies .....</b>	<b>5</b>
<b>Experience of Other Communities Holding Tax Clinics .....</b>	<b>5</b>
<b>Benefits of Tax Filing with Examples .....</b>	<b>6</b>
<b>How to Prepare .....</b>	<b>8</b>
<b>Steps to Setting up a Tax Clinic .....</b>	<b>10</b>
<b>Access Help Available.....</b>	<b>13</b>
<b>Get a Sense of the Training Requirements.....</b>	<b>14</b>
<b>Partners .....</b>	<b>15</b>
<b>Links to Other Resources .....</b>	<b>16</b>
<b>What Does the Tax Clinic Intake Process Look Like? .....</b>	<b>18</b>
<b>Setup Steps, Roles and Responsibilities .....</b>	<b>20</b>
<b>Addendum 1 – Virtual Clinics Q&amp;A .....</b>	<b>23</b>
<b>Addendum 2 – Virtual Clinic Registration .....</b>	<b>27</b>
<b>Addendum 3 – CVITP Virtual Clinics – Video Conferencing .....</b>	<b>34</b>
<b>Addendum 4 – CVITP Virtual Clinics – Telephone .....</b>	<b>39</b>
<b>Addendum 5 – CVITP Modified Drop-off Clinics .....</b>	<b>44</b>

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## How to Use the Manual

This manual is intended to provide a Guide to Understanding how to assist isolated, remote, rural and urban Indigenous communities to help people in their community file their income tax returns and access tax credits and benefits they are entitled to.

It provides information and case studies shared from organizations currently providing Community Volunteer Clinics. It will help you understand the benefits, barriers and steps required to set up a clinic, from becoming aware of the resources available to do so, to a step-by-step how to guide. (Amounts used in the examples are based on current thresholds, and these tend to change from year to year.)

It also provides links to resources that can help ensure success.

### **What is the CVITP?**

The Community Volunteer Income Tax Program (CVITP) is a free program where volunteers do tax returns for eligible taxpayers who have modest incomes and simple tax situations.

Through the CVITP, community organizations host free tax preparation clinics and arrange for volunteers to prepare income tax and benefit returns for eligible individuals. Canada Revenue Agency (CRA) provides assistance, training, software, promotional materials and support to volunteers. In some cases, it also provides computers.

### **Who is an “eligible individual”?**

People with no more than \$1,000 per year in investment income who earn \$35,000 per year or less are eligible for the volunteer tax filing through CVITP. Couples with income of no more than \$45,000 are eligible, and the income threshold goes up for families with children by \$2,500 per child.

Tax returns cannot be filed for rental or self-employed income.

### **How does the Community Volunteer Income Tax Program work?**

The CVITP is a collaboration between community organizations and the CRA.

The community organization:

- hosts free tax preparation clinics
- arranges for volunteers to complete tax returns for eligible individuals
- manages resources and volunteers
- keeps taxpayer information secure and confidential
- ensures that volunteers get individual EFILE certification or a police records check

The CRA:

- guides the organization through the program
- arranges training for volunteers

- provides tax software
- provides promotional materials

## **How to Register**

Contact CRA as soon as possible to access resources.

To contact the CVITP, fill out an online form or call:  
<http://www.cra-arc.gc.ca/tx/ndvdl/vlntr/nfrmt-eng.html>  
 Canada-Wide 1-800-959-8281

## **What if I am Tax Exempt?**

Even if your employment income is tax exempt, you are still entitled to eligible benefits. By reporting your tax exempt income, you will be able to receive the child and family benefits you are eligible for.

## **Free Tax Evaluation Tool by MNP Canada**

Tax Exemptions for Status First Nation employees and self-employed  
<http://digital.mnp.ca/mnp-tax-evaluation-tool-for-first-nations>

## **Why Hold Tax Clinics?**

Community Volunteer Income Tax Clinics assist people to file their income tax returns. Why would someone with low or no taxable income want to file a tax return? Well, because they can access money in the form of income tax refunds, tax credits and government benefits they are entitled to. The numbers illustrated below are to give you an idea of just how helpful filing an income tax return can be. These numbers are based on information available at time of writing, and will of course change from year to year. There are various provincial benefits as well, so the actual numbers will vary from province to province and year to year.

- People pay from \$150 to \$200 per year to file their taxes. A volunteer clinic in your community can provide free tax filing for members who qualify, keeping those funds available for your own financial well being. This can amount to substantial dollars kept in the community.
- Often tax filing services are only available in larger centers and the cost for gas, time and travel can make it very difficult and be even more expensive than the cost of actually filing the taxes.
- Did you know you may be able to receive in the range of \$135 every four months as a GST rebate?
- And the Canada Workers Benefit can be up to \$1,078 per year.
- Tax time is an important opportunity to boost income for low income Canadians. Filing

a tax return allows access to a wide range of government benefits.

- Tax refunds can be the single largest cash infusion for low income households.
- You must file an income tax return annually to receive the Canada Child Benefit, and you may be able to access benefits as far back as 10 years.
- Canada Child Benefit for children under age 6 can be as much as \$533 per month, and for children from age 6 to 17, \$450 per month. This can be affected by changes in your annual income and changes in where (and with whom) the child lives.
- The disability tax credit of \$227.50 a month (for a family with one disabled child), is tax free **and often can be paid for as much as ten previous years**, providing a large influx of cash to families with a disabled child.
- You may be eligible for other provincial or territorial benefits.
- Families with income less than \$45,000 can receive Canada Learning Bonds for children born after 2004. Each child born after 2004 would receive \$500 in the year of birth and \$100 a year thereafter to a total of \$2,000 in Registered Education Savings Plans (RESP). **And, you don't even have to contribute.** You just have to file an income tax return and open a RESP for your child at a financial institution. Tell them to expect a payment from the Canada Learning Bond.
- And if you do contribute to a RESP, your child can receive an additional 40% of the amount you contribute.
- And did you know, children who have education funds, regardless of the size of the fund, are much more likely to further their education?
- On average, low income individuals assisted to file income tax through CVITP receive refunds and access to benefits in the range of \$1,800 to \$3,600 per year.
- This means, on average \$150 to \$300 per month, a substantial increase in family cash flow.
- For example, in Manitoba a single woman with two children, earning \$18,200 per year increased her annual income to \$35,906 through income tax filing and access to federal and provincial benefits.

**Her income doubled from \$1,500 per month to \$2,992 per month.**

✓ **Tax clinics help people with low incomes improve their personal and financial well being.**

✓ **Tax filing assists people to move from crisis toward stability and leads to increased financial well being.**

# Overcoming Barriers to Tax Filing

## Here are some barriers people face:

- Don't know how.
- Don't know why.
- I'm tax exempt, why should I file?
- Will it cost money I don't have? I didn't know it was a free service.
- I don't trust government. They may think I owe them money.
- I don't have access to a computer to file my taxes.
- I don't have a birth certificate, and it costs money to get one.
- I don't know my social number.
- I don't have a social insurance number.
- I don't have my T4 slips.
- I changed my address.
- I have never filed a tax return.
- I don't know where to start.
- I don't know how it might benefit me.
- I'm too busy with day-to-day survival issues to even think about it.

## Overcoming Barriers to Tax Filing

Community Volunteer Income Tax Program (CVITP) assists in overcoming barriers to income tax filing.

Increasing awareness of the benefits of tax filing is key to increasing financial stability for low income earners.

We found people don't relate to the term CVITP. It is important to use terms and communication material that is relevant. Many organizations have developed approaches to connect with the people they serve. For example:

- In New Brunswick a service agency Overcoming Poverty Together focused their income tax filing on "Get your Piece of the Money Pie".  
[http://www2.gnb.ca/content/gnb/en/departments/esic/get\\_your\\_piece\\_ofthemoneypie.html](http://www2.gnb.ca/content/gnb/en/departments/esic/get_your_piece_ofthemoneypie.html)
- CRA provides posters "It's Your Money".  
<https://www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteerincome-tax-program.html>
- Community Financial Counselling Services in Winnipeg promotes "Taxes Key to Benefits" and "Need a Hand to File your Taxes"  
<http://www.debthelpmanitoba.com/>
- The University of Manitoba focuses on "Get Your Benefits" and "Better Income can lead to Better Health".  
<http://www.gov.mb.ca/health/primarycare/providers/povertytool.html>  
<http://www.edu.gov.mb.ca/benefits/index.html>

## Anticipated Challenges and Strategies

You are considering hosting a CVITP and anticipate various challenges. You have considered your resources and approach to hosting a tax clinic. We surveyed organizations considering setting up a volunteer tax clinic and here's what we learned:

### Anticipated Challenges

- Your members could be concerned about confidentiality of their personal financial information.
- You are concerned about generating enough interest and awareness.
- You are unaware of organizations you could partner with.
- You don't know who could coordinate the clinic.
- You are concerned about generating enough interest and awareness.
- You are unaware of other communities who have hosted tax clinics.

### Strategies

- You believe you have adequate internal resources to host a clinic.
- You will look into any grant programs to support hosting.
- You will advertise via website, Facebook, word of mouth and newsletter.
- You will use social media to target the younger demographic.
- You will approach the mature audience with more personable methods.
- To recruit volunteers, you will provide employees with time off.
- You will look into partnering with a college/university to access students.
- You will have a recognition program and appreciation dinner to honour your volunteers.

## Experience of Other Communities Holding Tax Clinics

We spoke to organizations from Nova Scotia to Vancouver Island.

### Case Study

Jennifer Martin grew up in the Membertou First Nation and during her high school years there was very little economic development in her community. She didn't see any opportunity for her in the community and always thought she would have to leave to find a job. She attended university and first learned of Community Volunteer Tax Clinics when she was a student at university. She was hired by CRA on a part-time basis, while in full-time attendance at university, to get the word out to First Nations communities. It was her role to ensure they knew there was a free service available through CRA to help communities organize and set up clinics to help people tax file. Jennifer is a natural – she loves to help people in a tangible way and found it personally rewarding to see people access benefits and increase their financial well being. She worked for CRA every summer while attending university.

Jennifer knew awareness of the benefits of tax filing needed to be increased. People didn't realize they could access income and benefits by filing their tax returns. Many didn't know they could file a tax return and maintain their tax exempt status. She needed to make sure people knew there was someone with a kind heart there to help them, and that the service was free. She was able to get five clinics up and running and to assist many individuals through her efforts. As a result, people came to know there was help available, that it didn't cost them to tax file, the service was free, and as a result their income increased. The popularity of the service increased year over year. Often people would be referred to the clinic from the Social Services area contact, who would let the families know there was a free service they could use that would help them increase their cash flow.

Jennifer's studies in Business Administration and accounting provided a foundation upon which she continues to contribute to her community. She was hired back into the community in 2003 as a Finance Clerk and for the past 10+ years in the role of Policy Coordinator. Her outward reach and focus on continued contribution led to her receiving the First Nations Excellence in Housing Award from the Atlantic First Nation Housing & Infrastructure Network and Canada Mortgage and Housing Corporation (CMHC) in September 2014. More recently, CMHC has asked to feature Jennifer as a First Nations housing role model, for the work she has done related to her community's housing programs. Jennifer continues to focus on the areas of housing and financial management as a tangible contribution to her community, in addition to her full-time role as Policy Coordinator.

## Benefits of Tax Filing with Examples

Many people don't realize they can increase their personal income through filing a tax return. There are tax credits and child and family benefits they will qualify for, based on their income. The increase in personal and family income will help so much on a day to day basis and on the road to improved financial well being.

**Awareness is the key issue. We hope, with your help, to increase awareness and to increase the benefits accessed and paid to low income Indigenous people.**

### To the Individuals

Here's how it can help:

Young Adult-----	\$1,600 per year
Single Mom with 2 children -----	\$17,706 per year
Mid career couple -----	\$13,614 per year
Elder -----	\$17,304 per year

### Young Adults

A young adult earning in the range of \$12,000 a year, could receive a refund of all income tax deducted from their pay cheques. They could also receive an estimated \$500 a year from the GST credit and \$1,100 from the Working Income Tax Credit, for a total of \$1,600 for the year plus the refund of anything deducted from them.



An increase in cash flow of \$130 per month can make a difference.

### **Single Mom with 2 children**

In Manitoba, a single woman with two children, earning \$18,200 per year increased her annual income to \$35,906 through income tax filing and access to federal and provincial benefits.

**Her income doubled from \$1,500 per month to \$2,992 per month.**

*Note: Benefits from one province to another vary, depending on the Provincial and Territorial Programs available.*

### **Mid Career**

A couple living in British Columbia, each earning \$30,000 per year with three children could expect to receive an estimated \$13,614 per year in GST credit and Canada Child Benefit. This would come in the form of quarterly GST payments of \$288.50 four times a year, and monthly

Canada Child Benefits of \$1,038.33 per month. In addition, they could set up RESPs for their children, have \$500 deposited from the Canada Learning Bond for each child (for a total of \$1,500) plus have \$100 per year added to the RESP for each child. They just need to continue to file their tax returns each year.

### **Elder**

If you are over the age of 65, you are entitled to Old Age Security (OAS). OAS is not income tested; however, you do need to apply. You also need a Social Insurance Number to apply. The monthly payment for people who have lived in Canada for 40 years is \$578.53 or \$6,936 per year.

If you have no other income than OAS, you are entitled to a Guaranteed Income Supplement of \$864 per month. This is income tested and is not taxable. You do however need to file income tax returns in order to claim your GIS benefit.

If you apply for OAS at age 66 or later, the maximum retroactive benefit payment you can receive is for 11 months and is \$6,358.

It's nice to get the cheque in the mail and your OAS payments do not reduce the amount of your GIS.

Your monthly cheques of \$1,442 will continue, for combined annual income of \$17,304.

For more information on OAS and GIS, here's the link:

<https://www.canada.ca/en/services/benefits/publicpensions/cpp/old-agesecurity/payments.html>

### **To the Families**

A family with income lower than \$45,000 per year could have a "free" \$500 for children born in 2004 or later, plus \$100 per year paid to a Registered Education Savings Plan for their child, for a total of \$2,000 toward the child's education. In addition, if they were able to contribute some of their own funds to a RESP, every dollar they contributed would result in another 40 cents

into the account.

For their children under age 6 they would receive a Canada Child Benefit (CCB) of \$533 per month and for children from age 6 to 17, they could receive up to \$450 per month per child.

This is income tested, and amounts vary based on family income. Here is the link to the CCB Calculator:

<http://www.cra-arc.gc.ca/benefits-calculator/>

## **To the Communities**

Although we don't have statistical data regarding how communities benefit from their members and families having increased financial stability, we do know that life is easier all around with some extra funds. Individuals, families, children and communities are all happier and healthier when financial stresses are reduced.

We do know that on average, tax filers increase their annual income by \$1,800 to \$3,600 per tax filer. We also know low income families can take advantage of a free Canada Learning Bond for their children born after December 31, 2003. And statistics show that having funds set aside for education means kids are more likely to complete high school and go onto further studies. It is interesting to know that having "something set aside for education" is a huge incentive to children dreaming about future possibilities. The amount of the fund is not as important as the child knowing there is a fund.

We also know people over age 65 are eligible for Guaranteed Income Supplement. If there is no other income, the combined OAS and GIS is \$17,304 per year. And although \$17,300 per year may not seem like a huge amount to live on, it is far better than not having income.

Our conclusion is individuals, families and elders moving toward financial stability helps communities.

**And we know "It's a Fact: Better Income Can Lead to Better Health."**

<http://www.edu.gov.mb.ca/benefits/index.html>

## **How to Prepare**

### **What to expect**

With the support of your organization and community you will find that the number of individuals you serve will continue to increase. People will begin to see their friends and family members access benefits and improve their financial well being because they were able to file their income tax return. Each year, you will find you are helping more and more people. You will also find you will have people coming to you throughout the year, not just at "tax time" in the spring. And each year, you will continue to streamline and improve your process to meet the unique needs of your community.

Depending on the needs and size of your community, you may find one or two volunteers will

be able to complete all the tax returns. Or, if you are in a larger center, you may need additional volunteer resources. Ideally, it works best if you have someone who can help your members with accessing required information such as their Social Insurance Numbers or Birth Certificates if they do not already have them.

## **Prepare early**

It is important to begin the preparation early, and is best to begin in September of the year if you are planning a tax clinic commencing the following March. Although focused clinics often take place at “tax time” in March and April, it is important to note that tax filing can happen at any time of the year. You might commence your tax filing services in the summer for example.

**In any event, you will want to contact CRA as soon as possible, as they will have time commitments and scheduling requirements to work around.**

## **Dedicated Resources**

Sometimes tax clinics begin with a committed individual “working off the side of their desk” to start a clinic, while continuing with their regular duties. Make sure you have a dedicated “Point Person” who is responsible for setting up and managing the clinic. There may be limited human resources, so you and your organization will find that having someone with focused time to initiate the clinic will pay off in helping people and your community to gain increased financial flexibility.

For smaller communities, perhaps this one person will be able to provide for all the filing requirements, with some support assistance from one other volunteer. For larger clinics, you may need more resources. The Point Person will be the “go to” person for support, supporting the volunteers, the process, set up and client services and emotionally assisting everyone involved. The dedicated Point Person has time to devote to the role and is a caring, compassionate, non-judgmental person known to many in the community for dedication to friends, family, community and overall well being.

## **Think about your message**

- We are here to help
- Get your Piece of the Money Pie
- Need a Hand?
- Your Taxes, Your Benefits

## **Consider the Context and Spirit of your Service Delivery**

In addition to the message you are communicating, in order to let people know how to access benefits and credits, you will also want to consider the context within which you are delivering services. For example, we spoke to an organization that focuses on “walking with and beside” the people they are serving. People can feel shy or embarrassed when it comes to getting help with finances, taxes and things they don’t fully understand and aren’t fully comfortable with. It is important to speak to the intent and spirit with which you and your volunteers will engage and support your clients, community members and each other.

## Steps to Setting up a Tax Clinic

### **1. You are a committed person who wants to help people in your community.**

Establish a "Point Person or Coordinator" to set up a clinic. This person will manage the overall operation and provide support.

### **2. You should start working on setting up a clinic by at least September to be up and running for tax time in March.**

Begin early, no later than September for the March and April tax reporting. Begin any time for reporting throughout the calendar year.

### **3. Talk to people and let them know how you can help.**

You can set up a clinic and help people file their income tax.  
They can access refunds and benefits and increase their cash flow.  
It isn't hard to do.

### **4. Contact Canada Revenue Agency Outreach and ask for their help.**

Contact CRA as soon as possible to access resources.  
To contact the CVITP, fill out an online form or call:  
<http://www.cra-arc.gc.ca/tx/ndvdl/vlntr/nfrmtng.html>  
Canada-Wide 1-800-959-8281

### **5. Identify a space you can use.**

You will need desks, computers and phones.  
Some tax clinics have been able to "borrow" a larger space from community organizations for the busiest time in March and April, with a smaller location for the rest of the year.

### **6. Recruit volunteers.**

You will need a greeter, intake person and tax preparers. Depending on the size of your community, there could be an overlap of duties; for example, the greeter may also be able to prepare the intake forms.

The greeter will set the tone for the clinic and will be someone who is well known in the community. This trusted person knows most of the community members and their presence will engage interest and help people feel comfortable asking questions. People will be curious to understand the positive impact to themselves personally and to their family members.

Volunteers will be screened for e-filing services. Understanding the screening process can help to avoid potential embarrassment and help you to assist potential volunteers in getting up to

date on their tax filing. Volunteers can make arrangements with CRA for a payment schedule for taxes owing. Once this is looked after, they will be eligible to volunteer.

CRA also screens for criminal records.

### **7. Have forms on hand for paper filing if need be.**

Those forms would include Tax return forms, forms to apply for Birth Certificates and Social Insurance Numbers, OAS and GIS application forms, Canada Learning Bond Applications.

### **8. Promote the Tax Clinic.**

Promote to people in the community and potential volunteers. Tell them where the clinic will be, when it will open and to come and see you.

Let volunteers know how CRA screens for tax filing and e-filing volunteers. Assist with overcoming any identified obstacles, without any undue attention to the problems. For example, catch up on late filing, make payment arrangements with CRA if the volunteer owes taxes, and work with CRA to overcome any issues regarding criminal records.

Tell them that you will start helping them tax file as soon as you are open.

Tell them the service is free and they will most likely get some money back when they tax file; even if they haven't paid taxes and are tax exempt, there are benefits they will be able to access.

Your community social services representative will be an ally in making sure people and families know they can increase their financial well being by accessing benefits available to them.

Network with others in your community who are service providers.

### **9. Sign up for training.**

You and your volunteers will need to be trained. You will begin with online training with CRA.

### **10. Talk to other communities who have run tax clinics.**

If you know anyone who has run a clinic before, speak with them and ask them for pointers.

CRA may be able to put you in touch with others who have experience.

Moral support from others who have experience can be a big help.

### **11. Once you are set up, begin offering service.**

There will be people in your community who haven't tax filed for awhile. When getting started, you may want to begin helping people "catch up" by filing last year's tax return, and perhaps the previous year.

This will help you and your volunteers to get the process started and to get some experience under your belt before you get really busy in March and April.

It will also help to get the word out into your community when people start to have refunds and receive benefit payments. Others will find they are more interested in how the tax filing clinic can help them.

## **12. At the end of tax season, review how you did.**

Once things slow down, after the tax filing deadline of April 30th, review the tax participant surveys and the total tax refund and benefit amounts accessed.

CRA can provide information on the number of returns filed by clinic and you can see how this changes from year to year.

Communicate to your volunteers and your community the total funds accessed through the efforts of your volunteers, the tax clinic and community support for your work.

Note other successes, for example students who have "logged volunteer time" that contributes to college accreditation.

## **13. Celebrate your Volunteers.**

Certificates of award and recognition, a recognition dinner, celebration of accomplishments.

## **14. Continue to provide tax filing services throughout the year.**

Often, clinics file more tax returns in the remainder of the year than in the ten-week "tax time" period in March and April.

## **15. Review your process and think of how you might improve it for the next tax season.**

Continuous review and revision provide for streamlining services and continued improvement.

Connect with other CVITP clinics you know and compare notes.

## **16. Begin preparing for next tax season in September.**

Access training from CRA, recruit more volunteers as necessary, continue tax filing throughout the year and have new recruits "job shadow" experienced volunteers.

Have refresher training for experienced tax filing volunteers.

## **17. Celebrate your success.**

You may want to provide “sample” success stories of clients you have helped. Of course, all personal information will remain confidential – successes would only be shared on a sample, no names basis.

You may also want to include testimonials from volunteers, in terms of their personal experience assisting community members and helping them to improved financial wellbeing.

## **18. Consider hosting Financial Wellness workshops.**

There are materials available for free to help you provide Financial Literacy Training.

Check with AFOA Canada to find out more about available training materials and how to access them.

British Columbia Association of Aboriginal Friendship Centres (BCAAFC) has Holistic Retirement Planning material in an Indigenous context available to share as well as Aboriginal Financial Literacy Training material.

Experience indicates that it is important to include people of all ages in the workshops. This provides an opportunity for youth and elders to interact and learn from one another. Feedback indicates this is one of the most appreciated benefits of attending the workshops.

## **19. Develop an Annual Timeline for planning and ongoing service provision.**

For example:

- ***September*** – Begin planning for next tax season.
- ***October-November*** – Recruit and train volunteers.
  - Confirm space and resources (computers, desks, telephones).
  - Market the services.
  - Review the process; continue providing tax filing services.
- ***December*** – Let the community know what you are doing.
- ***January and February*** – All recruits trained and ready to go.
  - Consider providing Financial Literacy workshops.
- ***March and April*** – Focused tax filing.
- ***May*** – Review outcomes, celebrate volunteers, celebrate success.
- ***June*** – Consider providing Financial Literacy workshops.
- ***July and August*** – Take a well deserved and needed break.

## **Access Help Available**

Contact the **CRA** outreach program for the Community Volunteer Income Tax Clinic (CVITP).

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

This can be done online at: <http://www.cra-arc.gc.ca/tx/ndvdl/vlntr/prtnr-eng.html>

The CVITP provides guidance and support to community organizations operating tax clinics, provides training and free income tax preparation software, and donates computers to eligible

community organizations.

To contact the CVITP, fill out an online form or call:  
<http://www.cra-arc.gc.ca/tx/ndvdl/vlntr/nfrmt-eng.html>  
Canada-Wide 1-800-959-8281

**Canada Revenue Agency link:**  
[Free tax clinics - Canada.ca](#)

**Prosper Canada**  
[www.prospercanada.org](http://www.prospercanada.org)

**AFOA Canada**  
[www.afoa.ca](http://www.afoa.ca)

## Get a Sense of the Training Requirements

While CRA provides support and training to get you started, we have found that a focus on training and accessing resources available through speaking with others who have recently gone through initial set up, or perhaps have been providing tax filing services for years, can be most helpful. Also, contact CRA as soon as possible as they may have scheduling requirements to consider.

### Steps to Set Up – Roles and Responsibilities

1. Recruit and train volunteers
2. Set up and promote the tax clinics
3. Who can help?
4. Site coordinator(s)
5. Resource person or “lead” volunteer
  - Appoint at least 1 volunteer as the lead
  - Consider if you need both a lead tax volunteer and a lead benefits volunteer
  - If you are a small community, one volunteer may be all that is required
6. Tax preparation volunteers
7. Greeter
8. Technical support person
9. Resource specialist to assist in Benefits Application

### Resources: For more information

CVITP website  
<http://www.cra-arc.gc.ca/volunteer/>  
CVITP resource on operations (PDF)  
[http://www.cchwebsites.com/content/pdf/tax\\_forms/ca/en/rc266.pdf](http://www.cchwebsites.com/content/pdf/tax_forms/ca/en/rc266.pdf)

To apply for birth certificates  
<http://vitalcertificates.ca/?s=birth+certificate>



To apply for a Social Insurance Number  
<https://www.canada.ca/en/employment-social-development/services/sin/reports/apply.html>

## Partners

### **AFOA Canada**

AFOA Canada, founded as a not-for-profit organization in 1999, helps Aboriginal people through a focus on enhancing financial skills and literacy. AFOA seeks to provide people with the information, skills and tools they need and helps individuals, families and communities journey on their path to achieving financial wellness. You can access help and Financial Literacy Training materials from AFOA at [www.afoa.ca](http://www.afoa.ca).

### **Prosper Canada**

Prosper Canada, founded in 1986, is a national charity dedicated to expanding economic opportunity for Canadians living in poverty. As Canada's leading champion of financial empowerment, working with governments, businesses and groups, Prosper Canada develops and promotes financial policies, programs and resources that transform lives and foster the prosperity of all Canadians. Prosper Canada partnered with AFOA Canada to increase the awareness and ability of Aboriginal people to access eligible benefits. You can access a CVITP training video and tax preparation check-off lists from Prosper Canada.

### **Aboriginal Friendship Centers and Associations**

The Friendship Centre Movement is the country's most significant off-reserve Indigenous service delivery infrastructure. For over half of a century Friendship Centers have helped urban Indigenous people access the vital services they need to succeed in urban settings across Canada. Friendship Centers understand the challenges facing our communities and their unique "wrap-around" service delivery model ensures they are well equipped to tackle them. Across the country, Friendship Centers provide culturally appropriate services for Indigenous people living in urban centers and have become a place for Indigenous and non-Indigenous people to come together, to share traditions and to learn from one another. Aboriginal Friendship Centers provide a community center for Urban Aboriginals, and many will already be providing volunteer income tax filing services. Associations of Aboriginal Friendship Centres, the BCAAFC for example, have links to community agencies and service providers who may be able to help promote and provide volunteer tax clinics.

### **BC Association of Aboriginal Friendship Centers**

Through the Aboriginal Non-Profit Strategy, the BCAAFC has developed Financial Literacy and Training materials with an Aboriginal focus. This material can be presented and workshops facilitated by people who do not necessarily have a strong financial background. The material is interactive and it is recommended participants from youth to retired members attend together. The sharing of experiences and stories greatly enhances learning and understanding.

### **Canada Revenue Agency**

Canada Revenue Agency has outreach workers in each region of Canada to promote and assist

access to information and training. They have resources available to assist in marketing the tax clinics and help people understand the benefit of filing income tax returns.

### **Service Canada**

Assists people in obtaining Social Insurance Numbers and applying for benefits.

### **Kanata Financial**

Assists with setting up Super Clinics, provides bank accounts for First Nations through Canada's largest ATM network, assists with Canada Learning Bond applications and setting up RESP accounts.

### **SmartSAVER**

For opening RESP accounts, to receive funds from the Canada Learning Bond.

### **Employment and Social Development Canada**

Have outreach workers to increase uptake of Canada Learning Bond for low income families.

### **Experienced Organizations**

Can assist through sharing experiences, "what works" and how communities and participants have benefited from tax filing with agencies that are just starting to consider setting up clinics.

## **Links to Other Resources**

### **Further Information for Financial Wellness**

**"It's a Fact: Better Income Can Lead to Better Health"**, The Manitoba College of Family Physicians

<http://www.edu.gov.mb.ca/benefits/index.html>

Filing income tax returns can **"Tangibly increase the financial well being of low income people"**, Prosper Canada

<http://www.prospercanada.org/prospercanada/media/PDF/Media%20Kit/PROSPER-CANADA-2-pager-Sept-2015-FINAL.pdf>

### **ACSA Agincourt Community Services Association**

Financial Empowerment and Problem Solving (FEPS) program to increase community financial awareness.

### **Community Financial Services Consulting, Winnipeg, Manitoba**

<http://www.debthelpmanitoba.com/>

Largest and longest servicing CVITC in Canada. Last year filed 9000 individual tax returns.

Developing 3-Day training for Tax Volunteers and Benefits Application Specialists in conjunction with University of Winnipeg:

- ✓ Your Taxes, Your Benefits
- ✓ Your Key to Benefits
- ✓ Need a Hand to File your Taxes

**Prosper Canada**

[www.prospercanada.org](http://www.prospercanada.org)

- ✓ Tax Preparation Volunteer Guide for CVITP volunteers
- ✓ Webinar on Insights to Host Volunteer Tax clinics
- ✓ Check off list

**AFOA Canada**

[www.foa.ca](http://www.foa.ca)

- ✓ Links to First Nations Financial Literacy
- ✓ Links to Retirement Planning

**E4C Edmonton**

- ✓ Make Tax Time Pay (MTTP)

**Overcoming Poverty Together, Fredericton, NB**

- ✓ Get Your Piece of the Money Pie

**CVITP****Website:**

<http://www.cra-arc.gc.ca/volunteer/>

**Resource on operations (PDF):**

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

**CRA Need a Hand, Lend a Hand**

<http://www.cra-arc.gc.ca/tx/ndvdl/vlntr/menu-eng.html>

**To apply for birth certificates**

<http://vitalcertificates.ca/?s=birth+certificate>

**To apply for a Social Insurance Number**

<https://www.canada.ca/en/employment-social-development/services/sin/reports/apply.html>

**SmartSAVER**

<https://www.smartsaver.org/index.shtml>

- ✓ For opening RESP accounts, to receive funds from the Canada Learning Bond.
- ✓ SmartSaver helps Canadian families start saving for their children's education with information on free government money and online access to get savings started.
- ✓ SmartSAVER is a non-profit community project with the goal to make it easier for families to understand and access the government money that is available for education after high school using a Registered Education Savings Plan (RESP).

**Canada Learning Bond**

<https://www.canada.ca/en/employment-social-development/services/learning-bond.html>

**Canadian Financial Literacy Database**

<http://itools-ioutils.fcac-acfc.gc.ca/RDCV-BRVC/sear-rech-eng.aspx?f0=3&f11=VT0%2cFD2016-07-20%2cTD2017-01-20%2cPR1%2cCI>

## What Does the Tax Clinic Intake Process Look Like?

### **Before the clinic**

#### *Participant*

- Phones clinic in advance to schedule an appointment
- Receives Checklist of forms to bring with them

#### *Tax clinic coordinator/volunteers*

- Promotes clinic to the community
- Establishes process for booking appointments
- Prepares Checklist for participants so they know what to bring

### **Arrival / Greeting**

#### *Participant*

- Participant arrives for their booked appointment

#### *Tax clinic coordinator/volunteers*

- **Greeter** volunteer welcomes participant and ensures they have the necessary forms from the **Checklist**
- The greeter answers any questions the participant may have and is friendly and encouraging

### **Intake**

#### *Participant*

- Participant fills in their **Intake form**, with the help of an **Intake Volunteer** if needed

#### *Tax clinic coordinator/volunteers*

- Either the **Greeter** or another **Intake Volunteer** ensures participant receives an **Intake form**

### **Tax Return**

#### *Participant*

- Participant meets with **Tax Preparation Volunteer** to complete their income tax return

#### *Tax clinic coordinator/volunteers*

- The Tax Preparation Volunteer works through the return using **E-File** software and the participant's forms
- Be friendly and let the participant see the steps taken
- Print off the **summary statement** for the participant

### **Completing the Return**

#### *Participant*

- Participant receives summary statement for the return

- Asks any remaining questions about their return

#### ***Tax clinic coordinator/volunteers***

- Taxes are completed and E-Filed or printed off and given to the participant to mail personally
- Tax Preparation Volunteer records the Benefits for the return in the **Benefits Table**
- Tax Preparation Volunteer gives the participant the **Summary** of the benefits they will receive

### **Data Tracking**

#### ***Participant***

- Completes post-clinic survey, either with the tax preparer volunteer OR with another volunteer before exiting the clinic

#### ***Tax clinic coordinator/volunteers***

- Each tax preparation volunteer records amount collected for key benefits and refund amount for each participant
- Data is collected according to client number rather than name
- All participant information is to be kept confidential
- No tax returns are to be held on site once they are filed

### **Troubleshooting**

Tax time can be a valuable opportunity for Indigenous people living on moderate income to access refunds, tax benefits and credits. However, it can also be a source of stress or anxiety for people who have not filed their taxes in many years, are concerned about low income and worry they will not be able to make ends meet.

#### **Anxiety/Fear**

- Ensure volunteers have a friendly and welcoming manner, especially the greeter and intake volunteers as these people will be the first point of contact when the participants arrive.
- Remind participants that, if they are nervous, they can see what happens with the tax return process but do not have to file the return if they don't want to. The choice is always up to them.
- Let them know that all information is confidential.

#### **Participant questions: When will my money arrive?**

- Electronic returns may be processed in as little as eight business days. Paper returns generally take 4-6 weeks to process.
- GST/HST credit payments arrive in July, October, January, and April.
- Trillium Benefit payments arrive each month from June to July, OR a one-time payment in July.
- Canada Child Benefit payments arrive each month from July to June.
- Old Age Security, Spousal Allowance and Guaranteed Income payments arrive monthly.
- If you apply after your 65th birthday for OAS, you are eligible to receive a retroactive payment of no more than 12 months.
- Often, it is best to have a direct deposit into your bank account.

#### **Participant questions: What about privacy?**

- Remind participants that no tax returns or client information is kept on site permanently and that all volunteers are trained to handle all information in confidentiality.

### **Other challenges**

- You may have participants in need of filing multiple years of back-taxes, self-employment taxes, or other complex tax situations which are not supported by the CVITP program (only same year or last year's taxes are supported and self-employment up to \$1,000).
- As a team, be prepared for these questions and have some recommendations available for where participants can go for additional support in this way.
- Some volunteers offer additional services to help participants.
- It is important, if possible, to assist participants when they first come to the clinic.
- It is more efficient and easier to address issues and respond immediately than to have to ask participants to come back another time.
- You may have participants who do not have a Social Insurance Number or do not know if they do. Participants will need a birth certificate to apply for a Social Insurance Number through Services Canada.
- Remote areas may not have reliable internet service.

## **Setup Steps, Roles and Responsibilities**

### **Recruit and train volunteers**

As the community organization hosting tax preparation clinics, recruiting volunteers is one of the main roles. This includes:

- Recruit volunteers to prepare taxes and be trained by CVITP
- Consider additional training and volunteer support needs
- Ensure volunteers are E-File certified, so they can electronically file income tax returns
- Make sure you have paper forms on hand in the event you are not able to E-File or if you have technical trouble connecting to the internet
- Establish roles for volunteers depending on your site needs. In addition to tax preparation volunteers, this could include greeter volunteers, intake volunteers, technical support people, or specialized resource volunteers who are knowledgeable about tax preparation and can act as on-site consultants
- It has also proven helpful to have a dedicated resource person to help people to apply for benefits they are entitled to

### **Set up and promote the tax clinics**

Ensure your community knows the tax clinic is happening, when, where, and how people can book appointments. It is important for people to know:

- People will help them to file their taxes
- The service is free
- When they file their income tax, they can receive tax credits, benefits and other provincial or territorial benefits
- On average, increased income ranges from \$1,800 to \$3,600 per year – and can be much higher for some
- Some clinics have focused on youth volunteers, organizing an outreach through technology (Facebook for example), and gaining volunteer hours towards college accreditation

Set-up will also include:

- Booking a site for the clinic
- Establishing clinic hours and days of operation
- Arranging computers or laptops
- Arranging an internet connection and printer
- Create and print intake sheets for all clinic participants
- Create tracking sheets for clinic use: to track participants, dollar amounts of refund and benefits
- Plan your volunteer appreciation activities for after the clinic has finished

## **Who can help?**

### **The Canada Revenue Agency**

Contact the CRA as soon as possible to arrange for your free training sessions with CVITP coordinators. The CRA can offer training on filling out tax forms, tax software and EFILE, promotional materials and, in some cases, computers or laptops. Training is typically offered online.

### **Site coordinator(s)**

Every tax clinic should have a site coordinator or co-coordinators, who can manage the overall operation, answer questions from volunteers, schedule appointments (or assign scheduling responsibilities to another staff or volunteer person), contact CRA with questions and to arrange training needs, and ultimately be responsible for the tax clinic operation.

### **Tax preparation volunteers**

These volunteers prepare taxes one-on-one with the individual participants. They should have a basic understanding of income tax, comply with CVITP policy, be comfortable with computers, be able to track statistical data on the number of returns prepared and be able to attend mandatory training offered by the CRA.

### **Greeter**

The greeter plays an important role in welcoming participants into the tax clinic and orienting them to the intake process. These volunteers should also attend training by the CRA, have good communication skills, a welcoming manner, and be able to answer general questions about the tax clinic and your organization.

### **Technical support person**

This is a recommended role to help out at times of technological difficulties, helping to ensure WiFi connection is active and to set up computers and printers.

### **Resource person or "lead" volunteer**

This would be a volunteer with significant tax preparation knowledge or tax clinic volunteer experience, who can be an additional support for tax preparation volunteers.

### **Resource specialist to assist in Benefits Applications**

Once the tax return is filed, a benefits specialist should be available to assist with applications

for income tested benefits. Examples would be the Guaranteed Income Supplement for Seniors, Spousal Allowance, Canada Child Benefit, Disability Benefit.



## Addendum 1 – Virtual Clinics Q&A

In light of the circumstances caused by COVID-19, the Canada Revenue Agency (CRA) is introducing temporary measures to help individuals, who qualify for assistance under the [Community Volunteer Income Tax Program \(CVITP\)](#), file a T1 Individual Tax and Benefits Return while also respecting physical distancing guidelines.

---

### **Q1 What is a virtual clinic?**

**A1** A virtual clinic is any clinic that offers eligible individuals the option to have their taxes completed by a CVITP volunteer **without any physical contact**.

### **Q2 What are the different types of virtual clinics that I can host?**

**A2** There are three types of virtual clinics that you can offer: video conferencing, telephone or a modified drop-off clinic. The type of clinic you host will be determined by your preference and by the methods of communication accessible to your volunteers and the individuals they serve.

### **Q3 Who can host a virtual clinic?**

**A3** Virtual clinics can be hosted by approved CVITP organizations with affiliated and approved volunteers who are willing to offer their services virtually. Your organization can decide to use all, some or none of these options.

### **Q4 How will volunteers authenticate an individual's identity given that the individual will not be physically present?**

**A4** There have been changes to the authentication process and the ways you can confirm an individual's identity. There are four ways that an individual can be authenticated.

1. Your organization or the volunteer knows the individual and can confirm their identity.
2. The volunteer can confirm the individual with information provided by AFR, after consent has been obtained to use this service.
3. The volunteer can confirm identification visually on video conferencing.

If none of these three options works, a fourth is available:

4. The volunteer can prepare an email request to have an individual's identity confirmed over the phone by a CRA employee.

### **Q5 Will my roles and responsibilities change when hosting a virtual clinic?**

**A5** Regardless of the type of clinic you choose to host, the usual roles and responsibilities remain the same, however, we suggest you consider the following:

**Video conferencing or telephone:**

- obtain contact information for the individual
- establish a way in which to connect volunteers with individuals that is acceptable to both parties. For example, provide the volunteer with the individual's contact information and have them reach out to the individual at a predetermined time.

**Modified drop-off clinic:**

- If the individual's identity can be confirmed upfront, at the time of drop-off, using a safe distancing approach, **please** remember to relay this information to the volunteer so they don't duplicate this step.
- Develop an intake process, ensuring that you provide the volunteer with the individual's contact information, as well as information that may be required for completing their return (date of birth, current address, marital status, spousal/child information, DTC eligibility, rent, etc.).
- Establish a process to provide the volunteers with the dropped off materials while also respecting physical distancing guidelines.

**Q6** Will my organization be required to maintain records for virtual clinics?

**A6** Yes, you will be required to maintain a record of all appointments. In addition, volunteers will be required to maintain a "Consent Tracking Template" to track all consent items agreed to by the individuals they serve (template will be emailed to you separately). The volunteer will send the completed template to their organization on a weekly basis and the organization will compile the information and forward it, once a week, to the following email address: [VIRTUALG@cra-arc.gc.ca](mailto:VIRTUALG@cra-arc.gc.ca). If the volunteer is volunteering with more than one organization, they will need to send a separate template to each one.

**Q7** Who can volunteer at a virtual clinic?

**A7** The virtual clinic option is best suited for volunteers with some experience with the CVITP and who are comfortable working independently. Ideally, volunteers should also be approved to use Auto-fill My Return (AFR), but that is not mandatory.

Volunteers must be approved to volunteer with CVITP. In addition, volunteers may need some or all of the following depending on the virtual clinic chosen:

- a valid CVITP-EFILE account\*
- CVITP UFile software\*
- reliable internet service\*
- access to video conferencing software (download of an app may be necessary)

- access to a phone
- an email address
- the “Guidelines for volunteers” for the various virtual clinic options

\*unless paper filing

**Q8 Will the volunteer’s personal information (i.e. phone number or email address) be shared with individuals?**

**A8** Volunteers are encouraged to create an email account specific for their CVITP activities and use a block function to mask their phone number if they will be contacting an individual.

**Q9 Where are virtual clinics held?**

**A9** Volunteers can complete returns from their home or other location where physical distancing requirements and provincial/municipal guidelines are respected.

**Q10 How do I register my virtual clinic?**

**A10** To register a virtual clinic, complete a clinic web form using the **step by step** instructions included at the bottom of this document.

**Q11 How do I promote my virtual clinics?**

**A11** You can promote your virtual clinics as you would any other clinic. For example, through social media (i.e. Facebook and Instagram), or simply by agreeing to post the clinic on the CRA website (Canada.ca).

**Q12 Will support be available for my organization? If so, during what hours?**

**A12** Yes, support will be available to your organization and your volunteers during this time. During normal hours of operation, support is available from the EFILE Helpdesk, the CVITP dedicated phone line and regional CVITP coordinators. The hours of operation are listed below for your reference. Please note that wait times may be longer than normal during this unprecedented time.

EFILE Helpdesk - <https://www.canada.ca/en/revenue-agency/services/e-services/e-services-businesses/efile-electronic-filers/efile-helpdesk-support-t1-returns.html>

CVITP Dedicated Helpline for volunteers **(1-866-398-3488)**

**Hours during tax filing season** (February 24, 2020, to June 1, 2020):

Monday to Friday: 8 am to 12 am (EST) (closed May 18)

Saturday: 9 am to 8 pm (EST) (closed May 16)

Sunday: closed


**Hours outside of tax filing season**

Monday to Friday: 9 am to 8 pm (EST)

Saturday and Sunday: closed

## Addendum 2 – Virtual Clinic Registration

Complete your clinic registration as you normally would except where specified.



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### Clinic form 2020: Clinic information

Thank you for registering with the Community Volunteer Income Tax Program!

Provide the following information for the clinics you plan to host.

\* Organization name used when registering with CVITP (required)

\* Clinic name (required)

\* Do you want to provide the full address of your clinic? (required) ?

☐ Yes

☒ No

Primary contact information

First name

Last name

Phone number

( 222 ) 222 - 2222

Ext

Additional phone number

(  )  -

Ext

Email address

Confirm email address

Additional email address

Secondary contact information

First name

Last name

Phone number

(  )  -

Ext

Additional phone number

(  )  -

Ext

Email address

Confirm email address

Additional email address

Next

Screen ID: cli\_reg\_01

Contact information • Terms and conditions • Privacy



## Clinic form 2020: Clinic address details

### Address information

Please enter the postal code of the address where this clinic will be held.

**\* Postal code (required)**

Click search button to display address.

k1a1a2

Use your organization's postal code.

Screen ID: cli\_reg\_02a



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## Clinic form 2020: Clinic address details

### Address information

Please enter the postal code of the address where this clinic will be held.

**\* Postal code (required)**

Click search button to display address.

k1a1a2

**\* Select one of the following addresses. (required)**

☒ OTTAWA, ON

☐ None of the above

Screen ID: cli\_reg\_02a



## Clinic form 2020: Clinic address details

### Address

OTTAWA, ON

### Postal code

K1A1A2

### \* Is the location wheelchair accessible? (required)

☐ Yes

☒ No

Select "No".

### Additional clinic information

Is there any information you want to provide that does not appear?

This is a virtual clinic - there will be no physical contact. Income tax returns will be prepared via video conference: e.g. Skype, FaceTime, WhatsApp video call, Google Hangouts (Zoom).

Previous

Next

Enter a clinic note...your note must specify the following:  
1. Clinic is virtual.  
2. No physical contact.  
3. An aspect of video conferencing.  
You may include the type of video conferencing software you'll use.

Screen ID: cli\_reg\_02b

## Clinic form 2020: Clinic overview

### Clinic information

[Modify clinic information](#)

#### Details

Organization name

Org Name

Clinic name

Virtual - Clinic name

Address

OTTAWA, ON, K1A1A2

Is the location wheelchair accessible

No

Additional clinic information

This is a virtual clinic - there will be no physical contact. Income tax returns will be prepared via video conference: e.g. Skype, FaceTime, WhatsApp video call, Google Hangouts (Zoom).

#### Primary contact details

Phone number

(222) 222-2222

Email address

test@test.ca

### Clinic details

[+ Add session](#)

To enter your clinic details click on Add session.

Cancel

Screen ID: cli\_reg\_03



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## Clinic form 2020: Clinic session details

\* Do you want this session posted on the external website for CRA? (required) ⓘ

- ☒ Yes  
☐ No

Select "Yes" if you would like to have your clinic viewable by the general public.

Please identify what services will be provided during this session.

\* Which official language(s) will be offered at this session? (required)

- ☒ English  
☒ French

If offering any other languages at this session, locate the language in list below and click the Add button.

Select

How many volunteers do you anticipate will be at this session?

\* What is the set-up of this session? (required)

- ☐ Walk-in  
☐ Drop-off  
☒ By appointment

You must select the appointment option for all virtual clinics.

\* What type of returns are prepared at this session? (required)

- ☐ Current year only  
☐ Current and last year only  
☒ Current and prior years

Screen ID: cli\_reg\_04

[Contact information](#) • [Terms and conditions](#) • [Privacy](#)

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## Clinic form 2020: Clinic session details

### \* Who is the clientele for this session? (required)

Please select all that apply.

- ☐ Club/association members
- ☒ General public/All persons
- ☐ Indigenous
- ☐ Members of their constituency
- ☐ Men only
- ☐ Newcomers
- ☐ Persons with disabilities
- ☐ Residents/patients
- ☐ Resides within local community
- ☒ Seniors
- ☐ Social assistance recipients
- ☐ Students
- ☐ Women only
- ☐ Youth

### Is there any additional information that pertains to this session?

Please select all that apply.

- ☐ Appointments are needed to drop off the tax returns
- ☒ Appointments preferred
- ☐ Does not prepare returns for newcomers
- ☐ Does not serve clients that exceed suggested income
- ☐ First come, first serve
- ☐ Government issued photo ID required
- ☐ House visits for housebound clients
- ☐ Only provides service for the hearing impaired
- ☐ Only provides service for the visually impaired
- ☐ The client must provide all tax slips and receipts
- ☐ Use main/front entrance
- ☐ Use rear/back entrance

### Additional session information

Is there any other information you would like to provide on this session that does not appear on the list?

[Previous](#)

[Next](#)

Screen ID: cli\_reg\_05


[Contact information](#) • [Terms and conditions](#) • [Privacy](#)

Canada

## Clinic form 2020: Clinic schedule

Please provide the date and times that you or your clinic will be available to provide tax preparation service.

\* Start date (YYYY-MM-DD) (required)

2020-04-27 

\* Start time - 24h format (required)

08 : 00

If you know your schedule, enter it per usual procedure.

\* End date (YYYY-MM-DD) (required)

2020-05-25 

\* End time - 24h format (required)

16 : 00

\* Would you like this schedule to be recurring? (required) 

If you would like this schedule to repeat, please select a frequency:

- ☒ Every day  
☐ Every weekday  
☐ Every week  
☐ Every month  
☐ Custom  
☐ No recurrence

If you don't know your schedule, enter the approximate dates & time and select "Every day". You can always contact your coordinator to change these at a later date.

Previous

Next 

Screen ID: cli\_reg\_06



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## Clinic form 2020: Additional schedule information

\* Is this clinic closed during lunch/dinner? (required)

- ☒ Yes  
☐ No

Select "Yes" if:  
1. You don't want to run a virtual appointment during lunch time.  
2. You don't want to accept phone calls to schedule appointments.

\* Is this clinic closed during the holidays? (required)

- ☒ Yes  
☐ No

### Additional schedule information

Is there any other information you would like to provide for this schedule?

Previous

Next 

Screen ID: cli\_reg\_08



## Clinic form 2020: Clinic overview

### Clinic information

[Modify clinic information](#)

#### Details

Organization name	Org Name
Clinic name	Virtual - Clinic name
Address	OTTAWA, ON, K1A1A2
Is the location wheelchair accessible	No
Additional clinic information	This is a virtual clinic - there will be no physical contact. Income tax returns will be prepared via video conference: e.g. Skype, FaceTime, WhatsApp video call, Google Hangouts (Zoom).

#### Primary contact details

Phone number	(222) 222-2222
Email address	test@test.ca

### Clinic details

[+ Add session](#)

Click here to add another session to this clinic.

#### Session 1

[Modify session 1](#) [Delete session 1](#)

Post on the external site for CRA	Yes
Session set-up	By appointment
Official language(s)	English, French
Returns prepared	Current and prior years
Clientele	Additional information
<ul style="list-style-type: none"><li>General public/All persons</li><li>Seniors</li></ul>	<ul style="list-style-type: none"><li>Appointments preferred</li></ul>

#### Schedule details

[+ Add schedule](#)

Schedule 1	Every day from 08:00 AM - 04:00 PM Starting 2020-04-27 to 2020-05-25 Closed during lunch/dinner Closed during holidays
------------	---

[Modify](#) [Delete](#)

Click here to add another schedule within this session.

[Submit](#) [Preview external post](#) [Cancel](#)

Screen ID: cli\_reg\_03

Click on this button if you want to see what your clinic will look like after it's been approved and is posted to the general public.



## Clinic form 2020: Confirmation

### Confirmation

Thank you for submitting your clinic information to CVITP.  
We will review the information and a CRA coordinator will contact you, if necessary.  
Clinic reference number: 685  
Please write down your reference number or print this page for your records.

Screen ID: sys\_ty\_cli\_01

## Addendum 3 – CVITP Virtual Clinics – Video Conferencing

Thank you for volunteering with the [Community Volunteer Income Tax Program \(CVITP\)](#) and for participating in the temporary virtual clinic initiative during this unprecedented time. Virtual clinics provide a safe way to help individuals who qualify for assistance under the CVITP file a T1 Individual Tax and Benefits Return, while also respecting physical distancing guidelines.

**NOTE:** For the protection of taxpayer information, please be mindful of your surroundings when speaking with individuals, especially when other people are present in your home or you have technological devices, such as Google Home or Alexa. This document is for the exclusive use of CVITP organizations and volunteers participating in virtual clinics. Please do not share this document with anyone outside the CVITP.

---

The following guidelines will help you through the process of completing tax returns using video conferencing.

**Step 1:** Your organization will connect you with an individual requiring CVITP services using video conferencing.

**Step 2:** Contact the individual using the method(s) prearranged by your organization and obtain the individual's consent or acknowledgement as follows:

[Appendix A](#) - To obtain consent to proceed using potentially unsecure method(s) of communication

[Appendix B](#) - To ensure that the individual is aware you are a CVITP volunteer and not acting as an agent of the Canada Revenue Agency.

[Appendix C](#) - To advise the individual that they can discontinue the call at any time

**Please Note:**

[Appendix G](#) - Provides the "Consent Tracking Template" which you are required to use to track all consent items agreed to by the individual.

- The completed template will need to be sent to your organization on a weekly basis.
- If you are volunteering for more than one organization, you will need to send a separate one to each organization.
- If you are not affiliated with an organization, you can send them directly to [VIRTUALG@cra-arc.gc.ca](mailto:VIRTUALG@cra-arc.gc.ca).

**Step 3:** Confirm the individual's identity using one of the four options listed below:

- a) The organization may have already confirmed an individual's identity (you will be advised if this is the case), or you may know the individual personally and can confirm their identity. If so, you do not need to authenticate further.
- b) By using a video-conferencing application, you can visually confirm the individual's identification on camera. Ask the individual to display their photo ID for verification.

- c) You can use Auto-fill my return (AFR) to confirm the individual's identity. In order to do this you will need to:
- complete the regular steps required in CVITP-UFile to proceed through the AFR process
  - obtain verbal consent to send the authorization form (*please use the script in [Appendix D](#)*)
  - confirm their identity using the information exported through the AFR service. For example, you may ask the individual to provide you with their employer's name, their source of income or the amount showing in a specific box on one of their slips. This information must match the details available through AFR. **It is important to remember that you must not divulge information to an individual when confirming their identity.**
  - If you are unable to confirm an individual's identity using AFR, refer to option (d) below.
- d) **If you are unable to use option a, b or c**, you may contact the CRA by email to have an individual's identity confirmed over the phone by a CRA employee. In order to do this you will need to:
- Send an email to [VIRTUALG@cra-arc.gc.ca](mailto:VIRTUALG@cra-arc.gc.ca) and include the following information:
    - Your full name, and the first three digits of your EFILE number – if applicable.
    - The individual's full name, phone number and language of correspondence
    - Date and time of the call with the individual, including the time zone. For example: YYYY/MM/DD – EST
  - Please advise the individual to expect a call within one (1) business day from a CRA employee who will ask them questions to confirm their identity. To assure the individual that they are speaking to an authentic CRA employee, advise them that the employee will also confirm the date and time you spoke with them. This information will be entered in the email template to refer authentication to CRA.
  - In preparation for the call, suggest that the individual have information available that might help the CRA confirm their identity. For example, prior year tax return(s), T4 slips, etc.
  - **NOTE:** If the individual's language of correspondence is not English or French, please indicate the language they wish to use when contacted. The CRA will try to offer assistance in that language, however, this may not always be possible. Also, please note that if a third language request is made, the turnaround time on the call may be longer than one (1) business day.
  - You will be advised by email of the outcome of the call. If the individual's identity was confirmed, you can contact the individual and proceed with completing their return. If not, follow the instructions provided in the email.

**Step 4:** If you will be using Auto-fill my return (AFR), you are required to obtain verbal authorization from the individual to send the authorization form and proceed with the AFR service using the script in [Appendix D](#). You **do not** have to repeat this step if it was done when confirming the individual's identity using AFR in **Step 3c**.

**NOTE:** If you are using AFR, you may also use other virtual methods to obtain any required information that is not available through the AFR service (i.e. child care, rent, etc.).

**Step 5:** If you will not be using AFR, obtain the information required to prepare the individual's return (i.e. tax slips, child care, rent, etc.) using video conferencing, or other virtual method.

**Step 6:** Complete the individual's return using UFile-CVITP software.

**Step 7:** Upon completion of the return, Part D of the TIS60 must be signed by the individual. Since the individual will not be physically present, you can:

- a) Email the TIS60 to the individual **with Part C completed**. The individual would either:
  - print, sign Part D, scan and email the form back to the volunteer
  - print, sign Part D, take a picture and email or text it back to the volunteer
  - print, sign Part D and display the signed form on camera using video conferencing
  - electronically sign Part D of the form and email it back to the volunteer

**NOTE:** If you will be communicating with the taxpayer using email, it is recommended that you first send a generic email ([Appendix E](#)) to the individual to ensure they understand that email is not a secure method of communication, and that you have the correct email address. If the individual replies, providing consent and confirming the address is correct, proceed with further communication.

- b) Provide a copy of the TIS60 **with Part C completed** to the organization. The organization can arrange to have the individual sign Part D and can notify the volunteer once the form has been signed. The individual would retain the signed copy for their records.
- c) Obtain verbal authorization (*please use the script in [Appendix F](#)*) and track this using the consent template. **Use this option when a or b is not possible.**

**Step 8:** Once the TIS60 has been signed or verbal consent is obtained, EFILE the return. If the return cannot be transmitted, please refer to the volunteer training [here](#).

**Step 9:** All electronic documents, including tax returns saved to a USB, email communication with the individual or any notes, must be deleted no later than **48 hours** after the CRA accepts the return.

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## APPENDICES

### Appendix A - Consent to proceed with potentially unsecure method of communication

- Due to the conditions presented by COVID 19, (*organization name*) is not able to offer the usual in-person assistance to prepare and file your income tax and benefits return. Instead, the service is being provided using alternative communication methods. In completing your tax and benefit return, I will be discussing information that is personal to you. The methods that we are using to communicate may not be secure. While all reasonable efforts have been made to ensure that your personal information is protected during the course of our communications, I cannot guarantee this. (*Please obtain consent to any that apply*)
- Do you consent to the use of **a cell phone or cordless telephone** for the purpose of discussions pertaining to completing your income tax and benefits return(s)? **YES or NO**
- Do you consent to the use of **videoconference** (insert name of application) for the purpose of discussions pertaining to completing your income tax and benefits return(s)? **YES or NO**

- Do you consent to the use of unsecure **email** for the purpose of written discussions, communication and the transmission of documents pertaining to completing and filing your income tax and benefits return(s)? **YES or NO?**

#### **Appendix B – Individual is aware that the return will be prepared by a volunteer under the CVITP**

- I have a few other statements that I will read to you. Your acknowledgement and consent is required before we proceed with completing your return.
- You are speaking with a volunteer from the Community Volunteer Income Tax Program who will prepare your income tax and benefits return(s) electronically with the information that is supplied by you. You understand that I am acting in the capacity of a volunteer that is affiliated with (organization name) to provide this service to you. I am not an agent or a representative of the Canada Revenue Agency.
- Do you consent to me completing (or filling out) your tax return? **YES or NO?**

#### **Appendix C – Discontinue the call**

- You can choose to discontinue this call at any time. If you choose to discontinue the call, or if you fail to provide information that is necessary to complete your tax return, I will not complete and file your income tax and benefits return(s) for you.
- Do you acknowledge the previous statement that was just read to you? **YES or NO?**

#### **Appendix D – Auto-fill my return script**

- As an individual, your CRA account information is private and confidential.
- In my role as a CVITP volunteer, I have been pre-approved to use the CRA's service entitled, "Auto-fill my return" to help complete an individual's tax return.
- I'm asking you to authorize me as your representative with the CRA, which will allow me to use the CRA's Auto-fill my return service, on your behalf. This authorization will also allow me to view your tax information online.
- By providing this authorization you are authorizing volunteer representatives in my group (including myself), to access your tax information online, in "VIEW ONLY" mode.
  - Just being part of this group does not allow this access. Your Social Insurance Number (SIN) is also required before anyone from this group can look up your tax information online.
  - This access will only last until 11:59 tonight (EST).
  - This access will not allow me or anyone from this group to obtain any of your personal/tax information over the phone.
  - This access will not permit me or anyone from this group to change your address, marital status, direct deposit information or pre-authorized debit agreement; or to request a change to your account.
  - This access will be deleted automatically once the expiry date is reached (i.e. at midnight tonight) – you do not need to do anything.
- I will send this page electronically (via my computer) to the CRA.
- Do you consent to me accessing your information and using the Auto-fill my return service on your behalf? **YES or NO?**

## **Appendix E – Generic email**

Hello,

Due to concerns surrounding the COVID-19 virus, (*organization name*) is unable to host tax clinics in person. In order to continue to serve you during these challenging times we would like communicate with you via email. All efforts will be made to ensure that your personal information is protected during the course of our email communication, however, we cannot guarantee this. We would like to confirm that we will not be saving any personal information and all emails will be deleted upon filing your return.

Before you provide any tax related documents, we would like to remind you that we are using an unsecure method of communication.

Please reply to this email to continue using email to communicate with me, a CVITP volunteer, to complete your income tax and benefit return(s).

Thank you,

(insert name of CVITP volunteer)

## **Appendix F – Verbal Authorization for Part D of the TIS60**

- Before I file your return, I need you to declare that the amounts I'm about to share with you are correct and complete, and you have fully disclosed your income from all sources. I also need you to declare that you authorize me to electronically file your return.
- Based on the information you provided:
  - your total income is \$XXXX,
  - taxable income is \$XXXX,
  - total non-refundable tax credits are \$XXXX, and
  - you have a balance owing/refund of \$XXXX.
- Do you authorize me to EFILE your return with the amounts I just read to you? **YES or NO**

## **Appendix G – Template to track of consent received**

\*This document will be provided separately through your organization.



## Addendum 4 – CVITP Virtual Clinics – Telephone

Thank you for volunteering with the [Community Volunteer Income Tax Program \(CVITP\)](#) and for participating in the temporary virtual clinic initiative during this unprecedented time. Virtual clinics provide a safe way to help individuals who qualify for assistance under the CVITP file a T1 Individual Tax and Benefits Return, while also respecting physical distancing guidelines.

**NOTE:** For the protection of taxpayer information, please be mindful of your surroundings when speaking with individuals, especially when other people are present in your home, or you have technological devices, such as Google Home or Alexa. This document is for the exclusive use of CVITP organizations and volunteers participating in virtual clinics. Please do not share this document with anyone outside the CVITP.

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The following guidelines will help you through the process of completing tax returns over the telephone.

**Step 1:** Your organization will connect you with an individual requiring CVITP services over the telephone.

**Step 2:** Contact the individual using the method(s) prearranged by your organization and obtain the individual's consent or acknowledgement as follows:

[Appendix A](#) - To obtain consent to proceed using potentially unsecure method(s) of communication

[Appendix B](#) – To ensure that the individual is aware you are a volunteer under the CVITP and not acting as an agent of the Canada Revenue Agency.

[Appendix C](#) – To advise the individual that they can discontinue the call at any time

**Please Note:**

[Appendix G](#) – Provides the “Consent Tracking Template” which you are required to use to track all consent items agreed to by the individual.

- The completed template will need to be sent to your organization on a weekly basis.
- If you are volunteering for more than one organization, you will need to send a separate one to each organization.
- If you are not affiliated with an organization, you can send them directly to [VIRTUALG@cra-arc.gc.ca](mailto:VIRTUALG@cra-arc.gc.ca).

**Step 3:** Confirm the individual's identity using one of the three options listed below:

- a) The organization may have already confirmed an individual's identity (you will be advised if this is the case), or you may know the individual personally and can confirm their identity. If so, you do not need to authenticate further.
- b) You can use Auto-fill my return (AFR) to confirm the individual's identity. In order to do this, you will need to:

- complete the regular steps required in CVITP-UFile to proceed through the AFR process
  - obtain verbal consent to send the authorization form (*please use the script in [Appendix D](#)*)
  - confirm their identity using the information exported through the AFR service. For example, you may ask the individual to provide you with their employer's name, their source of income or the amount showing in a specific box on one of their slips. This information must match the details available through AFR. **It is important to remember that you must not divulge information to an individual when confirming their identity.**
  - If you are unable to confirm an individual's identity using AFR, refer to option (d) below.
- c) **If you are unable to use option a or b**, you may contact the CRA by email to have an individual's identity confirmed over the phone by a CRA employee. In order to do this you will need to:
- Send an email to [VIRTUALG@cra-arc.gc.ca](mailto:VIRTUALG@cra-arc.gc.ca) and include the following information:
    - Your full name, and the first three digits of your EFILE number – if applicable.
    - The individual's full name, phone number and official language.
    - Date and time of the call with the individual, including the time zone. For example: YYYY/MM/DD – EST
  - Please advise the individual to expect a call within one (1) business day from a CRA employee who will ask them questions to confirm their identity. To assure the individual that they are speaking to an authentic CRA employee, advise them that the employee will also confirm the date and time you spoke with them. This information will be entered in the email template.
  - In preparation for the call, suggest that the individual have information available that might help the CRA confirm their identity. For example, prior year tax return(s), T4 slips, etc.
  - **NOTE:** If the individual's language of correspondence is not English or French, please indicate the language they wish to be contacted in. The CRA will try to offer assistance in that language, however, this may not always be possible. Also, please note that if a third language request is made, the turnaround time on the call may be longer than one (1) business day.
  - You will be advised by email of the outcome of the call. If the individual's identity was confirmed, you can contact the individual and proceed with completing their return. If not, follow the instructions provided in the email.

**Step 4:** If you will be using Auto-fill my return (AFR), you are required to obtain verbal authorization from the individual to send the authorization form and proceed with the AFR service using the script in [Appendix D](#). You **do not** have to repeat this step if completed when confirming the individual's identity using AFR in **Step 3b**.

**NOTE:** If you are using AFR, you may also obtain any required information that is not available through the AFR service, verbally over the telephone (i.e. child care, rent, etc.).

**Step 5:** If you will not be using AFR, obtain the information required to prepare the individual's return (i.e. tax slips, child care, rent, etc.) verbally over the telephone.

**Step 6:** Complete the individual's return using UFile-CVITP software.

**Step 7:** Upon completion of the return, Part D of the TIS60 must be signed by the individual. Since the individual will not be physically present, you can:

- d) Email the TIS60 to the individual **with Part C completed**. The individual would either:
- print, sign Part D, scan and email the form back to the volunteer
  - print, sign Part D, take a picture and email or text it back to the volunteer
  - electronically sign Part D the form and email it back to the volunteer

**NOTE:** If you will be communicating with the taxpayer using email, it is recommended that you first send a generic email ([Appendix E](#)) to the individual to ensure they understand that email is not a secure method of communication, and that you have the correct email address. If the individual replies, providing consent and confirming the address is correct, proceed with further communication.

- e) Provide a copy of the TIS60 **with Part C completed** to the organization. The organization can arrange to have the individual sign Part D and can notify the volunteer once the form has been signed. The individual would retain the signed copy for their records.
- f) Obtain verbal authorization (*please use the script in [Appendix F](#)*) and track this using the consent template. **Use this option when a or b is not possible.**

**Step 8:** Once the TIS60 has been signed or verbal consent has been obtained, EFILE the return. If the return cannot be transmitted, please refer to the volunteer training [here](#).

**Step 9:** All electronic documents, including tax returns saved to a USB, email communication with the individual or any notes, must be deleted no later than **48 hours** after the CRA accepts the return.

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## APPENDICES

### Appendix A - Consent to proceed with potentially unsecure method of communication

- Due to the conditions presented by COVID 19, (*organization name*) is not able to offer the usual in-person assistance to prepare and file your income tax and benefits return. Instead, the service is being provided using alternative communication methods. In completing your tax return, I will be discussing information that is personal to you. The methods that we use to communicate may not be secure. While all reasonable efforts have been made to ensure that your personal information is protected during the course of our communications, I cannot guarantee this. (*Please obtain consent to any that apply*)
- Do you consent to the use of **a cell phone or cordless telephone** for the purpose of discussions pertaining to completing your income tax and benefits return(s)? **YES or NO**
- Do you consent to the use of **videoconference** (insert name of application) for the purpose of discussions pertaining to completing your income tax and benefits return? **YES or NO**
- Do you consent to the use of unsecure **email** for the purpose of written discussions, communication and the transmission of documents pertaining to completing and filing your income tax and benefits return(s)? **YES or NO?**

#### **Appendix B – Individual is aware that the return will be prepared by a volunteer under the CVITP**

- I have a few other statements that I will read to you. Your acknowledgement and consent is required before we proceed with completing your return.
- You are speaking with a volunteer from the Community Volunteer Income Tax Program who will prepare your income tax and benefits return(s) electronically with the information that is supplied by you. You understand that I am acting in the capacity of a volunteer that is affiliated with (*organization name*) to provide this service to you. I am not an agent or a representative of the Canada Revenue Agency.
- Do you consent to me completing (or filling out) your tax return? **YES or NO?**

#### **Appendix C – Discontinue the call**

- You can choose to discontinue this call at any time. If you choose to discontinue the call or if you fail to provide information that is necessary to complete your tax return, I will not complete and file your income tax and benefits return(s) for you.
- Do you acknowledge the previous statement that was just read to you? **YES or NO?**

#### **Appendix D – Auto-fill my return script**

- As an individual, your CRA account information is private and confidential.
- In my role as a CVITP volunteer, I have been pre-approved to use the CRA's service entitled, "Auto-fill my return" to complete an individual's tax return.
- I'm asking you to authorize me as your representative with the CRA and allow me to use the CRA's Auto-fill my return service, on your behalf. This authorization will also allow me to view your tax information online.
- By providing this authorization you are authorizing all volunteer representatives within my group (including myself), to access your tax information online, in "VIEW ONLY" mode.
  - Just being part of this group does not allow this access. Your Social Insurance Number (SIN) is also required before anyone from this group can look up your tax information online.
  - This access will only last until 11:59 tonight (EST).
  - This access will not allow me or anyone from this group to obtain any of your personal/tax information over the phone.
  - This access will not permit me or anyone from this group to change your address, marital status, direct deposit information or pre-authorized debit agreement; or to request a change to your account.
  - This access will be deleted automatically once the expiry date is reached (i.e. at midnight tonight) – you do not need to do anything.
- I will send this page electronically (via my computer) to the CRA.
- Do you consent to me accessing your information and using the Auto-fill my return service on your behalf? **YES or NO?**

## **Appendix E – Generic email**

Hello,

Due to concerns surrounding the COVID-19 virus, (*organization name*) is unable to host tax clinics in person. In order to continue to serve you during these challenging times we would like communicate with you via email. All efforts will be made to ensure that your personal information is protected during the course of our email communication, however, we cannot guarantee this. We would like to confirm that we will not be saving any personal information and all emails will be deleted upon filing your return.

Before you provide any tax related documents, we would like to remind you that we are using an unsecure method of communication.

Please reply to this email to continue using email to communicate with me, a CVITP volunteer, to complete your income tax and benefit return(s).

Thank you,

(insert name of CVITP volunteer)

## **Appendix F – Verbal Authorization for Part D of the TIS60**

- Before I file your return, I need you to declare that the amounts I'm about to share with you are correct and complete, and you have fully disclosed your income from all sources. I also need you to declare that you authorize me to electronically file your return.
- Based on the information you provided:
  - your total income is \$XXXX,
  - taxable income is \$XXXX,
  - total non-refundable tax credits are \$XXXX, and
  - you have a balance owing/refund of \$XXXX.
- Do you authorize me to EFILE your return with the amounts I just read to you? **YES or NO**

## **Appendix G – Template to keep track of consent received**

\*This document will be provided separately through your organization.

## Addendum 5 – CVITP Modified Drop-off Clinics

Thank you for volunteering with the Community Volunteer Income Tax Program (CVITP) and for participating in the CVITP Virtual Clinic initiative during this unprecedented time. Modified drop-off clinics provide a safe way to help individuals who qualify for assistance under the CVITP file a T1 Individual Tax and Benefits Return, while also respecting physical distancing guidelines.

**NOTE:** For the protection of taxpayer information, please be mindful of your surroundings when speaking with individuals, especially when other people are present in your home, or you have technological devices, such as Google Home or Alexa. This document is for the exclusive use of CVITP organizations and volunteers participating in virtual clinics. Please do not share this document with anyone outside the CVITP.

Modifications have been made to the regular drop-off process to allow you to obtain a signature on the TIS60 in different ways and to allow the use of Auto-fill my return (AFR).

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The following guidelines will help you through the process of completing tax returns for individuals that have dropped off their documents at your organization.

**Step 1:** Your organization will provide you with the materials and information you need to complete an individual's tax return.

**Step 2:** If applicable, contact the individual using the method(s) prearranged by your organization and obtain their consent for the following:

[Appendix A](#) - To obtain consent to proceed using potentially unsecure method(s) of communication

[Appendix B](#) – To ensure the individual is aware you are a CVITP volunteer under the CVITP and not acting as an agent of the Canada Revenue Agency.

[Appendix C](#) – To advise the individual they can discontinue the call at any time

**Please Note:**

[Appendix G](#) - Provides the "Consent Tracking Template," which you are required to use to track all consent items agreed to by the individual:

- The completed template needs to be sent to your organization on a weekly basis.
- If you are volunteering for more than one organization, you will need to send a separate one to each organization.
- If you are not affiliated with an organization, you can send them directly to [VIRTUALG@cra-arc.gc.ca](mailto:VIRTUALG@cra-arc.gc.ca).

**Step 3:** Confirm the individual's identity using one of the four options listed below:

- d) The organization may have already confirmed an individual's identity (you will be advised if this is the case), or you may know the individual personally and can confirm their identity. If so, you do not need to authenticate further.
- e) By using a video-conferencing application, you can visually confirm the individual's identification on camera. Ask the individual to display their photo ID for verification.
- f) You can use Auto-fill my return (AFR) to confirm the individual's identity. In order to do this, you will need to:
  - complete the regular steps required in CVITP-UFile to proceed through the AFR process
  - obtain verbal consent to send the authorization form (*please use the script in [Appendix D](#)*) confirm their identity using the information exported through the AFR service. For example, you may ask the individual to provide you with their employer's name, their source of income, or the amount showing in a specific box on one of their slips. This information must match the details available through AFR. **It is important to remember that you must not divulge information to an individual when confirming their identity.**
  - If you are unable to confirm an individual's identity using AFR, refer to option (d) below.
- g) **If you are unable to use option a, b, or c,** you may contact the CRA by email to have an individual's identity confirmed over the phone by a CRA employee. In order to do this you will need to:
  - Send an email to [VIRTUALG@cra-arc.gc.ca](mailto:VIRTUALG@cra-arc.gc.ca) and include the following information:
    - your full name, and the first three digits of your EFILE number – if applicable.
    - the individual's full name, phone number and language of correspondence
    - date and time of the call with the individual, including the time zone. For example: YYYY/MM/DD – EST
  - Please advise the individual to expect a call within one (1) business day from a CRA employee who will ask them questions to confirm their identity. To assure the individual that they are speaking to an authentic CRA employee, advise them that the employee will also confirm the date and time you spoke with them. This information will be entered in the email template.
  - In preparation for the call, suggest that the individual have information available that might help the CRA confirm their identity. For example, prior year tax return(s), T4 slips, etc.
  - **NOTE:** If the individual's language of correspondence is not English or French, please indicate the language they wish to use when contacted. The CRA will try to offer assistance in that language, however this may not always be possible. Also, please note that if a third language request is made, the turnaround time on the call may be longer than one (1) business day.
  - You will be advised by email of the outcome of the call. If the individual's identity was confirmed, you can contact the individual and proceed with completing their return. If not, follow the instructions provided in the email.

**Step 4:** If you will be using Auto-fill my return (AFR), you are required to obtain verbal authorization from the individual to send the authorization form and proceed with the AFR service using the script in [Appendix D](#). You **do not** have to repeat this step if it was done when confirming the individual's identity using AFR in **Step 3c**.

**NOTE:** If you are using AFR, you may also use other virtual methods to obtain any required information that is not available through the AFR service (i.e. child care, rent, etc.).

**Step 5:** If you will not be using AFR, obtain the information required to prepare the individual's return (e.g. tax slips, child care, rent, etc.) verbally over the telephone, or by other virtual methods.

**Step 6:** Complete the individual's return using UFile-CVITP software.

**Step 7:** Upon completion of the return, Part D of the TIS60 must be signed by the individual. Since the individual will not be physically present, you can:

- g) Email the TIS60 to the individual **with Part C completed**. The individual would either:
- print, sign Part D , scan and email the form back to the volunteer
  - print, sign Part D , take a picture and email, or text it back to the volunteer
  - print, sign Part D and display the signed form on camera using video conferencing
  - electronically sign Part D the form and email it back to the volunteer

**NOTE:** If you will be communicating with the taxpayer using email, it is recommended that you first send a generic email ([Appendix E](#)) to the individual to ensure they understand that email is not a secure method of communication, and that you have the correct email address. If the individual replies, providing consent and confirming the address is correct, proceed with further communication.

- h) Provide a copy of the TIS60 **with Part C completed** to the organization. The organization can arrange to have the individual sign Part D and can notify the volunteer once the form has been signed. The individual would retain the signed copy for their records.
- i) Obtain verbal authorization (*please use the script in [Appendix F](#)*) and track this using the consent template. **Use this option when a or b is not possible.**

**Step 8:** Once the TIS60 has been signed or verbal consent is obtained, EFILE the return. If the return cannot be transmitted, please refer to the volunteer training [here](#).

**Step 9:** All electronic documents, including tax returns saved to a USB, email communication with the individual or any notes, must be deleted no later than **48 hours** after the CRA accepts the return.

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## APPENDICES

### Appendix A - Consent to proceed with potentially unsecure method of communication

- Due to the conditions presented by COVID 19, (*organization name*) is not able to offer the usual in-person assistance to prepare and file your income tax and benefits return. Instead, the service is being provided using alternative communication methods. In completing your tax return, I will be discussing information that is personal to you. The methods that we are using to communicate may not be secure. While all reasonable efforts have been made to ensure that your personal information is protected during the course of our communications, I cannot guarantee this. (*Please obtain consent to any that apply*).



- Do you consent to the use of a **cell phone or cordless telephone** for the purpose of discussions pertaining to completing your income tax and benefits return(s)? **YES or NO**
- Do you consent to the use of **videoconference** (insert name of application) for the purpose of discussions pertaining to completing your income tax and benefits return(s)? **YES or NO**
- Do you consent to the use of unsecure **email** for the purpose of written discussions, communication and the transmission of documents pertaining to completing and filing your income tax and benefits return(s)? **YES or NO?**

#### **Appendix B – Individual is aware that the return will be prepared by a volunteer under the CVITP**

- I have a few other statements that I will read to you. Your acknowledgement and consent is required before we proceed with completing your return.
- You are speaking with a volunteer from the Community Volunteer Income Tax Program who will prepare your income tax and benefits return(s) electronically with the information that is supplied by you. You understand that I am acting in the capacity of a volunteer that is affiliated with (*organization name*) to provide this service to you. I am not an agent or a representative of the Canada Revenue Agency.
- Do you consent to me completing (or filling out) your tax return? **YES or NO?**

#### **Appendix C – Discontinue the call**

- You can choose to discontinue this call at any time. If you choose to discontinue the call, or if you fail to provide information that is necessary to complete your tax return, I will not complete and file your income tax and benefits return(s) for you.
- Do you acknowledge the previous statement that was just read to you? **YES or NO?**

#### **Appendix D – Auto-fill my return script**

- As an individual, your CRA account information is private and confidential.
- In my role as a CVITP volunteer, I have been pre-approved to use the CRA's service entitled, "Auto-fill my return" to help complete an individual's tax return.
- I'm asking you to authorize me as your representative with the CRA, which will allow me to use the CRA's Auto-fill my return service, on your behalf. This authorization will also allow me to view your tax information online.
- By providing this authorization, you are authorizing volunteer representatives in my group (including myself), to access to your tax information online, in "VIEW ONLY" mode.
  - Being part of this group does not allow this access. Your Social Insurance Number (SIN) is also required before anyone from this group can look up your tax information online.
  - This access will only last until 11:59 tonight (EST).
  - This access will not allow me or anyone from this group to obtain any of your personal/tax information over the phone.
  - This access will not permit me or anyone from this group to change your address, marital status, direct deposit information or pre-authorized debit agreement, or to request a change to your account.

- This access will be deleted automatically once the expiry date is reached (i.e. at midnight tonight) – you do not need to do anything.
- I will send this page electronically (via my computer) to the CRA.
- Do you consent to me accessing your information and using the Auto-fill my return service on your behalf? **YES or NO?**

#### **Appendix E – Generic email**

Hello,

Due to concerns surrounding the COVID-19 virus, (*organization name*) is unable to host tax clinics in person. In order to continue to serve you during these challenging times, we would like communicate with you via email. All efforts will be made to ensure that your personal information is protected during the course of our email communication, however, we cannot guarantee this. We would like to confirm that we will not be saving any personal information and all emails will be deleted upon filing your return.

Before you provide any tax related documents, we would like to remind you that we are using an unsecure method of communication.

Please reply to this email to continue using email to communicate with me, a CVITP volunteer, to complete your income tax and benefit return(s).

Thank you,

(insert name of CVITP volunteer)

#### **Appendix F – Verbal Authorization for Part D of the TIS60**

- Before I file your return, I need you to declare that the amounts I’m about to share with you are correct and complete, and you have fully disclosed your income from all sources. I also need you to declare that you authorize me to electronically file your return.
- Based on the information you provided:
  - your total income is \$XXXX,
  - taxable income is \$XXXX,
  - total non-refundable tax credits are \$XXXX, and
  - you have a balance owing/refund of \$XXXX.
- Do you authorize me to EFILE your return with the amounts I just read to you? **YES or NO**

#### **Appendix G – Template to keep track of consent received**

\* This document will be provided separately through your organization.