



Community Volunteer Income Tax Program

Community Organization Expectations and Responsibilities



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

Topics

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Program overview

- Collaboration between the CRA and community organizations
- Community organizations arrange and host income tax preparation clinics
- Volunteers prepare the returns for eligible individuals
- In the Quebec region, the program is called the “Volunteer Program”, administered jointly by CRA and Revenue Quebec

40+ years of volunteer service to Canadians



Eligible Individuals

- Low-income
- Simple tax situations
- Individuals not able to prepare their income tax return on their own



This program helps

- Aboriginal peoples
- Social assistance recipients
- Newcomers to Canada
- Persons with disabilities
- Seniors
- Students

Income thresholds guidelines for eligible individuals

Taxpayer status	Annual income
Single person	Up to \$30,000
Couple	Up to \$40,000
One adult with one child	Up to \$35,000
Each additional dependant	Up to \$2,500
Interest income less than	\$1,000

Volunteers do not prepare returns for

- Individuals who report business or rental income and expenses
- Individuals who report capital gains or losses
- Individuals who report employment expenses
- Individuals who file for bankruptcy
- Deceased in the year

Community organizations' roles

- Recruit volunteers as required
- Set-up, promote and host income tax clinics for your organization
- Schedule volunteers to work at your tax clinic
- Provide the CRA with a complete list of all CVITP volunteers

CRA's commitment

- Provides guidance and support to community organizations, their coordinators and volunteers
- Promotes income tax clinics on the CRA website
- Provides training and free tax preparation software
- Donates surplus computers to community organizations

Training

- Delivered via webinar
- Core training topics are:
 - Volunteer roles and responsibilities
 - Income tax software training
 - EFILE procedures

Training Cont...

- Aboriginal People
- Dependants, marital status, benefits & credits
- Newcomers
- Ontario Credits
- Seniors, disability, medical expenses
- Students and Income Taxes

Fees for CVITP

- The CVITP is offered **free** of charge to everyone who is assisted (current and prior year returns)
- Organizations and volunteers cannot charge for their services and **must** decline any offers of monetary reward



Types of income tax clinics

- By appointment only
- Walk-in; first come – first served
- Drop off and pick-up
- House visits/shut-ins



Promoting income tax clinics

- Income tax clinic information is posted on the CRA website at www.cra.gc.ca/volunteer
- Clinics that only serve a community organization's clientele have the option not to be posted on the CRA website

Benefits of EFILE

- Easy to use
- Secure and accurate
- Saves on printing
- Environment friendly
- Quick confirmation
- Fast refunds – processed in as little as eight business days

CRA Resources

- CRA website at: www.cra.gc.ca
- EFILE support www.efile.cra.gc.ca
- Dedicated 1-800 number available late February to April 30th
- Individual income tax and Trust enquiries:
1-800-959-8281
- CRA Coordinator