



Screening Guidelines for Community Partners Verifying Taxpayer Eligibility

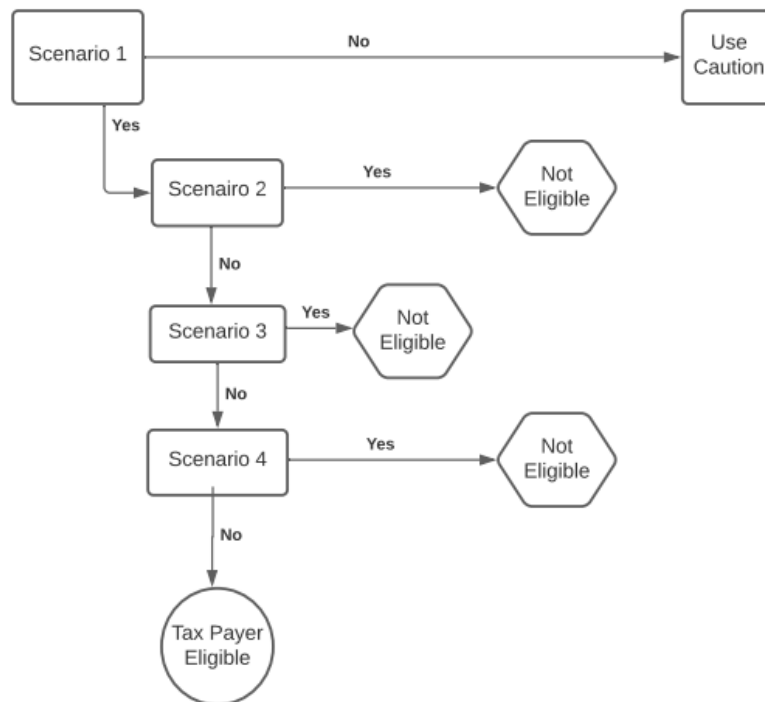
When booking tax clinic appointments, the following information should be confirmed:

1. Is the taxpayer's total household income within the gross earnings guideline?
Please Review Gross Earnings Guidelines and Eligibility Criteria
2. Does the taxpayer have interest or investment income above and beyond the \$35-52K Gross Income Guidelines threshold?
 - If so, they are **NOT eligible** for CPA Alberta's Volunteer Tax Clinic program.
 - If taxpayer has a T5 of a lot of capital gains from buying/selling shares, it is out of scope of the CPA Alberta Volunteer Tax Clinic Program
3. Are the earnings from self-employment income, rental income or real estate holdings (land and/or buildings, including a house or condo that provides rental income)?
 - If so, they are **NOT eligible** for the free income tax return preparation, regardless of the amount of income as these types of returns are too time consuming to be completed in the time allotted.
 - If taxpayer has sold property in 2020, they are NOT eligible for CPA Alberta's Volunteer Tax Clinic Program
4. Are any of the returns for a person who has passed away in 2020?
 - If so, they are **NOT eligible** for CPA Alberta's Volunteer Income Tax Program. the free tax clinic program, as these types of returns are too time consuming to be completed in the time allotted.
 - If a taxpayer has passed away between January 1, 2021 and March 1, 2021, CPA Volunteers are able to process their return.

Please use the CPA Alberta Volunteer Tax Clinic 2020 Personal Information Checklist to ensure all appropriate documentation has been included. The provision of all documentation will expedite the filing of a return.

Screening Guidelines for Community Partners

Verifying Taxpayer Eligibility Flowchart



Scenario 1 – Does the taxpayer net income fall into the Gross Earnings Guidelines?

Scenario 2 – Does the taxpayer have interest or investment income that pushes their total income beyond the \$35K-52K Gross Income Guidelines threshold? If yes, they are not eligible

Scenario 3 - Are there earnings from self-employment income, rental income or real estate holdings? If yes, they are not eligible

Scenario 4 – Did the taxpayer pass away between January 1, 2020 and December 31, 2020? If yes – they are not eligible. Note: A taxpayer who passed away between January 1, 2021 and March 31, 2021 is eligible