



# Community Partner Guide

## CPA Alberta Tax Clinic Program

## Program Administration

### Community Partners

The 2021 Tax Clinic Program runs from March 1<sup>st</sup> to April 30<sup>th</sup>, 2021 on a virtual basis through the use of ShareFile, a secure on-line portal.

It is suggested that each Community Partner have a primary Tax Clinic Contact for correspondence with CPA Alberta and CPA Alberta volunteers. In addition to the Primary Contact, each partner:

- Is responsible for filling out the Community Partner Application form, found (here) or on the CPA Alberta Website (here)
- Is responsible for pre-screening clients/residents for eligibility. The Gross Earning Guidelines and Screening Guidelines flowchart should be used for this exercise.
- Is responsible for transmitting eligible taxpayers information through ShareFile to CPA Alberta
- Is required to fill out the CPA Alberta Community Partner Organization application form and attend or view Partner Organization Training session.
- Should not be in contact with the CPA volunteer outside of the scope of individual tax payer inquiries.

The Community Partner Application Form will close at **11:59 p.m. MST on Friday, January 8<sup>th</sup>, 2021**. Due to anticipated volume, this deadline is firm and late applications will not be accepted.

### Volunteers

CPA Alberta will coordinate the recruitment and assignment of volunteers for your organization based on the estimated number of returns stated on the application form. Volunteers may have varying backgrounds and levels of experience in preparing returns, but all will have the knowledge and skills required to assist clients.

### Charging Fees

The CPA Alberta program is free. Volunteers must decline any offers of payments.



## Background

Through this valuable program, Chartered Professional Accountants (CPAs) and candidates volunteer to help low-income Albertans complete their tax returns free of charge. The clinics are held in Edmonton, Calgary, Lethbridge, Red Deer, Grande Prairie and surrounding communities, and run from March to the beginning of April. The clinics are held in co-operation with seniors' homes, community centres, and other not-for-profit agencies.

The Tax Clinic program was established in 1973. As that time, tax clinics were introduced as a public service to help the average taxpayer prepare tax returns. In its inaugural year, three pilot tax clinics were held. From mid-March to mid-April, volunteers visit senior citizen homes and social agencies throughout Edmonton and Calgary. Since 1973, the program has expanded to include over 100 organizations and more than 500 volunteers annually, however, the focus remains the same—a community service program designed to assist the elderly, disabled, unemployed, and new Canadian citizens that are financially disadvantaged complete their annual personal tax returns.

In 2019, in response to COVID 19, CPA Alberta took the Tax Clinic Program virtual by using ShareFile. The shift to a virtual platform has removed the necessity of Partner Organizations to schedule in person clinics as well as for volunteers to complete tax returns remotely. CPA Alberta will continue to provide a Partner Organization Manual and a Tax Clinic Manual for Volunteers.



## Community Partner, Taxpayer & Volunteer Responsibilities

Community Partner /Clinic Coordinator	Tax Payer	Volunteer
<b>Before Return Preparation Begins</b>		
<p>Pre-screen clients/residents using CPA Alberta Tax Clinic Screening Guidelines.</p> <p>If a client does not qualify under the income guidelines, the volunteer reserves the right not to complete the client's income tax return based on the Screening Guidelines</p>	<p>Submit the CPA Alberta Personal Information Checklist Note: All information is required by the Canada Revenue Agency</p>	<p>Register with both CPA Alberta and CVITP program</p>
<p>Confirm availability of scanner and internet for transmission of returns</p>		<p>Register for EFILE number and receive confirmation directly from CRA</p>
<b>During Return Process</b>		
<p>Inform clients who do not qualify under the income guidelines that their return cannot be completed (once notified by the volunteer).</p>	<p>Canada's taxation system is founded on the principle of self-assessment.</p> <p><b>Responsibility for the accuracy and completeness of information required to comply with taxation laws, rests with the taxpayer.</b></p>	<p>Complete return electronically based on information received from the taxpayer.</p>
		<p>Contact Tax Payer directly (or designate) with for questions or clarification</p>
<p>Provide any assistance volunteers may require.</p>		<p>Volunteer is able to refuse to complete return if tax payer information is not complete or does not qualify under the Screening Guidelines.</p>
<p>If required, the agency/tax clinic coordinator is responsible for informing the client that his/her return cannot be completed.</p>		<p>Volunteers will not assist in preparing any return that contains information or statements they have any reason to believe are false or misleading, or a return that omits relevant information.</p>
<b>After Return has been EFILED</b>		
<p>Download and return completed tax returns to clients/residents</p>		<p>Transmit documentation directly back to Community Partner Tax Clinic Primary Contact</p>



## Gross Earnings Guideline and Eligibility Criteria

Tax clinics are a community service designed to assist low-income Albertans complete their annual personal tax returns.

This service is only open to those individuals whose total incomes fall into the following earnings categories and can be substantiated through official tax information slips.

Family Size	Total family income is under
1 person	\$35,000
2 persons	\$45,000
3 persons	\$47,500
4 persons	\$50,000
5 persons	\$52,500
More than 5 persons	\$52,500 plus \$2,500 for each additional person

### Examples of types of income include:

- T4 (Statement of Remuneration Paid);
- T4A (Statement of Pension, Retirement, Annuity and Other Income);
- T4A(OAS) (Statement of Old Age Security);
- T4A(P) (Statement of Canada Pension Plan Benefits);
- T4E (Statement of Employment Insurance and Other Benefits);
- T4RSP (Statement of RRSP Income);
- T5007 (Statement of Benefits);
- T5 (Interest in Investment Income)

All interest income, investment income (U.S. or Canadian), etc., is considered as income and is subject to the income guidelines.

Those individuals who have self-employment income, rental income or real estate holdings (land and/or buildings, including a house or condo that provides rental income) are **not eligible for free income tax return preparation**, regardless of the amount of income.

Volunteers are **unable to complete returns for clients (and their spouses) where a client has passed away between January 1 and December 31, 2020**. If a taxpayer has passed away after January 1, 2021, CPA volunteers are able to process the return.



## Software

Thanks to our corporate sponsor, Intuit provides our volunteers with the ability to download the ProFile software free, for use completing returns from Community Partners only.

To transmit documentation to/from Community Partners and CPA Alberta Volunteers, the ShareFile platform. ShareFile is a safe and secure method of transmitting confidential information. More information about ShareFile can be found [here](#)

## Confidentiality

Personal information provided during the clinics by the taxpayer is to remain confidential and secure. Volunteers do not keep copies of returns. For returns filed electronically, the electronic files must be deleted no later than 48 hours after their preparation.

Personal information of the volunteer is to be treated equally as confidential. The confidential contact information provided to Community Partners is for information purposes only. Contact information should not be shared with the tax payers.

The CPA Alberta operates under provincial legislation, the *Chartered Professional Accountants Act*, the purpose of which is to protect the public. The Professional Standards department supports this mandate by developing and reviewing the regulations, by-laws, council resolution, and rules of professional conduct and related guidelines. The department also investigates ethical and competency complaints from the public regarding members, students, professional corporations and public accounting firms, and takes disciplinary action where required. For more information on how the CPA Alberta protects and serves the public, visit [www.cpaalberta.ca/Protecting-the-Public](http://www.cpaalberta.ca/Protecting-the-Public).



## Screening Guidelines for Community Partners Verifying Taxpayer Eligibility

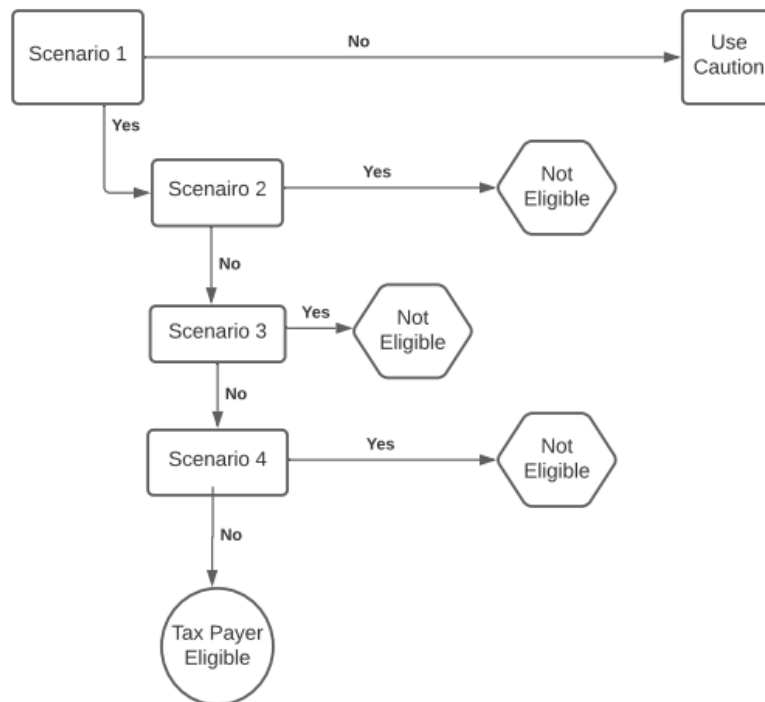
**When booking tax clinic appointments, the following information should be confirmed:**

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 during the 2020 calendar year?
  - 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 after January 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 and their spouse are not eligible. Note: A taxpayer who passed away after January 1, 2021 is eligible.



# 2020 Personal Information Checklist

First Name

Last Name

Birthdate (YYYY/MM/DD)

Phone Number

Social Insurance Number

Gender:

Male

Female

Prefer not to disclose

Home Address 1  
(Apartment or Unit Number)

Home Address 2  
(Street Address)

City / Province

Postal Code

Mailing Address 1  
(if different from Address 1)

Mailing Address 2  
(if different from Address 2)

City / Province

Postal Code

**I consent to a CPA Alberta Volunteer Tax Clinic Volunteer Contacting me about my return**

Yes

No

If no, please contact

First Name

Last Name

Relationship to Taxpayer

Phone Number

Did you have taxes payable in 2019?

Yes

No

I have included a copy of my 2019 Notice of Assessment from the Canada Revenue Agency (CRA)

Yes

No

I have completed Sections A, B and D of the TIS60 authorizing a volunteer to EFILE my return

Yes

No

If applicable, my dependents are listed below:

**Dependent 1**

First Name	Last Name
Birth Date	Income

**Dependent 2**

First Name	Last Name
Birth Date	Income

**Dependent 3**

First Name	Last Name
Birth Date	Income

**Dependent 4**

First Name	Last Name
Birth Date	Income

**Dependent 5**

First Name	Last Name
Birth Date	Income

Marital Status on December 31, 2020

Married	Common-Law	Widowed
Seperated	Single	

If Martial Status Changed in 2020, please indicate date of change (MM/DD)

Were you married or common law at any time in 2020?

Yes	No
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Province of Residence on December 31, 2020

Are you a Canadian Citizen?

Yes No

Do you consent to provide your information to Elections Canada?

Yes No

Is your income for 2020 zero?

Yes No

Do you want to claim the disability amount?

Yes No

If yes, has CRA previously accepted a disability certificate?

Yes No

**If no, completion of Disability Certificate is out of scope, please seek the advice of an Accounting Firm.**

Are you an Indian within the mean of the Indian Act?

Yes No

Is this the first tax return you have filed?

Yes No

Were you confined to a prison or similar institution for a period greater than 90 days during 2020?

Yes No

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2020, was more than CAN\$100,000?

Yes No

**Sources of Income (Please select all that apply)**

T4 (Employment Income)

T3 (Investment Income)

T4A (OAS)(Old Age Security)

T5 (Investment Income)

T4A (P)(Canada Pension Plan)

T5 (Pension: Other)

T4RIF/RSP (RRIF/RRSP Income)

T5007 (Aberta Seniors Benefit)

T4E (Employment Insurance)

T5007 (Workers Compensation Benefit)

T4A (Other Income)

**Deductible Expenses (Please select all that apply)**

Receipts for RRSP Contributions

Receipts for Donations to Registered Canadian Charitable Organizations

Receipts for Medical Expenses (Ask for print out from your Pharmacist)

Indication of Medical Disability and CRAs Previous Acceptance of Disability Claim

Receipts for Installment Payment of Tax

Details of Expenses or Credits that may be applicable

Child Care Expenses Paid

T2202 (if you are a dependent attended a post secondary institution)



## Community Volunteer Income Tax Program Taxpayer Authorization

Tax year 20

**Keep this form for your records. Do not send a copy to the Canada Revenue Agency (CRA).**

- Complete **Section I** to allow a Community Volunteer Income Tax Program (CVITP) volunteer to prepare your income tax and benefit return.
- Complete **Section II** if you would like your return to be electronically filed. The CVITP volunteer must complete parts **E** and **F**.
- Keep all records used to prepare your return for a period of six years, and provide this information to the CRA on request.
- The CRA is responsible for ensuring the confidentiality of your electronically filed tax information **only** after the CRA has accepted it.

### Section I – Authorization

#### Part A – Identification

Last name		First name		Social insurance number (only enter last 3 digits)	
				X   X   X	X   X   X
Mailing address: Apt. No. – Street No. Street name			Telephone number (home)	Telephone number (work)	
P.O. Box	R.R.	City		Prov./Terr.	Postal code

#### Part B – Disclaimer

I am fully aware that my income tax and benefit return is being prepared by a volunteer under the Community Volunteer Income Tax Program and that this volunteer is not acting as an agent of the Canada Revenue Agency.

\_\_\_\_\_  
Signature (individual identified in Part A)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signed at (place and name of organization)

### Section II – Electronic filing (EFILE)

#### Part C – Declaration

Enter the following amounts from your income tax return:

Total income (line 15000) . . . . .	_____	Refund (line 48400) -or- Balance Owing (line 48500)	_____
Taxable income (line 26000) . . . . .	_____		_____
Total federal non-refundable tax credits (line 35000 of Schedule	_____		_____

#### Part D – Declaration and authorization

I declare that the information entered in Part A and the amounts shown in Part C above are correct and complete, and fully discloses my income from all sources. I also declare that I have read the information above, and the electronic filer identified in Part E is electronically filing my income tax and benefit return.

\_\_\_\_\_  
Signature (individual identified in Part A)

\_\_\_\_\_  
Date

### CVITP volunteer must complete parts E and F

#### Part E – Electronic filer identification

By signing Part D above, the individual in Part A declares that the following person or organization is electronically filing his or her income tax return. Part D **must be signed** before the return is electronically transmitted.

Name of person or organization: \_\_\_\_\_

Electronic filer number: \_\_\_\_\_

#### Part F – Document control number

Document control number for the electronic record of the individual's return:

\_\_\_\_\_

#### We're here to help!

If you need more information on your tax refund or your tax return, or if you have a service complaint, go to [canada.ca/cra-contact](http://canada.ca/cra-contact) or call 1-800-959-8281.

Personal information is described in Personal Information Bank CRA PPU 100. Under the Privacy Act, individuals have a right to have their personal information protected. They also have the right to access, correct or notate this information and to file a complaint with the Privacy Commissioner of Canada regarding our handling of their information.