



Community Partner, Taxpayer & Volunteer Responsibilities

Community Partner /Clinic Coordinator	Tax Payer	Volunteer
Before Return Preparation Begins		
<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>
During Return Process		
<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>Responsibility for the accuracy and completeness of information required to comply with taxation laws, rests with the taxpayer.</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>
After Return has been EFILED		
<p>Download and return completed tax returns to clients/residents</p>		<p>Transmit documentation directly back to Community Partner Tax Clinic Primary Contact</p>