



Volunteer Guide

CPA Alberta
Tax Clinic Program

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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 over 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.

How the Program Operates

Clinics

- The 2018 CPA Alberta Tax Clinic Program runs from March 12 to April 20, 2018, Monday through Friday evenings (typically held from 6pm - 9pm), there are a few Saturday clinics also available.
- Each clinic will be a maximum of three hours in duration. This should enable each volunteer to complete six to eight returns, depending on whether they are using tax software.
- The program is appointment-based. This format allows each organization to control the number of taxpayers that will be seen on a particular day and allows CPA Alberta to appoint the appropriate number of volunteers. Experience has shown that one volunteer requires an average of 25-30 minutes to complete a tax return, while a new volunteer may take longer. Appointments should be scheduled to allow 25 to 30 minutes per return. Couples and families must be booked as two appointments or 50 to 60 minutes.

Volunteers

Each volunteer will have varying backgrounds and levels of experience in preparing returns. While CPA Alberta does provide training and support, it is preferable that volunteers have some experience in preparing simple tax returns.

Co-op Students and University Accounting Students

Co-op Students and University Accounting Students may be eligible to volunteer to prepare tax returns at the tax clinics as long as they have completed a university level personal tax course; have previous experience completing personal tax returns; have attended a CPA Alberta Tax Clinic training session; and have a designated professional accountant to accompany them at a Tax Clinic.

Charging Fees

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

CPA Alberta Tax Clinic Challenge

Challenge another accounting firm or organization to see who can prepare the most returns!
Winners are named in the following categories:

Firms/Organization Level

- Accounting Firm, 150+ Employees
- Accounting Firm, 25+ Employees
- Accounting Firm, less than 25 Employees
- Industry
- Public Sector

Individuals:

- Three individual prizes will be drawn from all of the names of volunteers who attend three or more tax clinics.

Mentor Program

Co-op Students and University Accounting Students are eligible to volunteer provided they have a CPA to accompany them at a Tax Clinic. Unfortunately, quite often these students do not know a professional accountant and, therefore, cannot volunteer. By pairing Tax Clinic mentors with a student, we can utilize these volunteers. Mentors are expected to assist students in preparing personal income tax forms and answer any questions they might have on-site. Prior tax clinic experience is required in order to be a mentor.

Types of Returns Prepared

The returns completed at our tax clinics are generally quite simple. The clients have low income, no rental properties and no business income. In most cases, there is no tax payable, but the individual needs to file a return in order to be eligible for refundable tax credits, the GST credit and other tax benefits.

Gross Earnings Guideline & 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:

Total income per household unit for taxpayer:

- With no dependant \$30,000 or less
 - With dependants \$50,000 or less
- ❖ 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) and T5007 (Statement of Benefits).
 - ❖ 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 are **not eligible** for free income tax return preparation, regardless of the amount of income. Also, we are **unable to complete returns for clients who have passed away**, as these returns are too time consuming to be completed in the time allotted.

Resources & Training

To assist volunteers in dealing with the most common situations, guidelines and sample returns will be posted on the Institute's website. The Institute will hold orientation sessions in Edmonton and Calgary to brief volunteers on preparing the kinds of tax returns that volunteer might encounter. Presentation notes are also made available for individuals unable to make the sessions.

In addition to the training session, we provide volunteers with a volunteer package containing briefing notes and a Tax Clinic Guidelines document, intended to assist tax clinic volunteers in the preparation of completing tax returns. The Tax Clinic Guidelines contain information about the taxability of income, tax deductions and tax credits that are common to the types of returns typical of clinic participants. Another good source of information is the Canada Revenue Agency's T1 Guide.

CPA Alberta staff are available to offer guidance and support at every step in the process. However, staff will not be onsite during the clinics.

Software

Thanks to our corporate sponsor, Intuit, volunteers are provided with the ability to download the ProFile software free, for use at the Tax Clinics only. Completing returns electronically is not mandatory and we strongly encourage volunteers to familiarize themselves with completing a paper return in the event there is an issue with a computer.

The logo for Intuit ProFile software, featuring the word "intuit" in a blue, lowercase, sans-serif font, followed by "ProFile" in a smaller, grey, uppercase, sans-serif font.

Volunteer Role & Responsibilities

Joining the Program

To volunteer, simply complete the volunteer form located online. A detailed list of specific clinic locations and times will be posted online in January.

Preparing for a Clinic

- Each volunteer receives a training package prior to their clinic. The volunteer package includes a guideline document and tax clinic briefing notes.
- Volunteers new to the program are highly encouraged to attend CPA Alberta's Tax Clinic Information session (held in Edmonton and Calgary) prior to the start of the program.
- Volunteers should review changes and updates, if applicable, provided within the Tax Guideline document that is mailed to each volunteer prior to the program.
- Volunteers should be comfortable in completing a basic return by hand, if necessary, and understand how to apply available credits and deductions, where applicable, to the individual, such as the pension income splitting provisions, guaranteed income supplement, disability amount and refundable medical expense supplement, etc.
- In order to access the free tax software, ProFile, volunteers must complete and return a signed tax clinic agreement form prior to the clinic start date.

Attending a Clinic

- Volunteers provide assistance in the completion of a tax return based on information supplied by the taxpayer. Volunteers should not assist in preparing any return that contains information or statements you have any reason to believe are false or misleading, or a return that omits relevant information.
- If a client does not qualify under the income guidelines, the volunteer reserves the right not to complete the client's income tax form. The agency tax clinic coordinator is responsible for informing the client that his/her return cannot be completed.
- Volunteers should confirm their attendance with the agency prior to the day of the clinic, and advise them if a laptop (and/or printer) will be used in order to ensure power is available.
- Volunteers should come prepared with any necessary office products to complete a return, such as a calculator, stapler, paper clips, pen/pencils etc.
- Taxpayer information must be handled securely. All documents and personal papers provided by the taxpayer must be returned.

Clinic Feedback

CPA Alberta provides each organization with a Tax Clinic Reporting Sheet to track the work done during the program. In addition, upon completion of the program, we will also provide each organization and volunteer with a link to complete an online survey. Feedback on the program is valuable to us and an important step in making improvements in following years.

Confidentiality

Personal information provided during the clinics by the taxpayer is to remain confidential and secure. Volunteers must return all documents to the taxpayer once the return is complete. They do not keep copies of returns, whether filled by paper or electronically. For returns being paper-filed, the volunteer must return all documents and completed return to the taxpayer. It is the responsibility of the taxpayer to mail the completed return. If the returns are filed electronically, the electronic files must be deleted no later than 48 hours after their preparation.

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 CPA Alberta protects and serves the public, visit www.cpaalberta.ca/protecting-the-public.

