Clinics

CVITP eligibility and required documents

This information sheet outlines the eligibility criteria for an individual to use the Community Volunteer Income Tax Program (CVITP). As well, it provides a list of the most common documents they need to get their income tax and benefit return completed at a CVITP tax clinic.

Eligibility

Modest income

Community organizations can set limits for CVITP eligibility based on the suggested total family income below, or adjust income levels based on their local economic environment, resources and population served.

Family size (includes an individual or a couple, and their dependants)	**Total family income** (suggested income level)
1 person	$35,000
2 people	$45,000
3 people	$47,500
4 people	$50,000
5 people	$52,500
More than 5 people	$52,500, plus $2,500 for each additional person

Simple tax situation

No income or income from these sources:

- ☐ Employment income
- ☐ Pension
- ☐ Registered retirement savings plans (RRSPs)
- ☐ Interest (under $1,000)
- ☐ Benefits (e.g., Canada Pension Plan, old age security, disability insurance, employment insurance, and social assistance)
- ☐ Scholarships, fellowships, bursaries, or grants

CVITP volunteers will not complete returns for an individual if the individual has:

- ✗ business income and expenses
- ✗ self-employment income or employment expenses (See Exception 1)
- ✗ rental income and expenses
- ✗ interest income over $1,000
- ✗ capital gains or losses
- ✗ declared bankruptcy in the tax year (or the year before, if that return has not yet been filed)
- ✗ died
- ✗ foreign property (T1135)
- ✗ foreign income (See Exception 2)

Exception 1: Individuals who have a T4A slip, Statement of Pension, Retirement, Annuity, and Other Income, that shows income in box 048 may be eligible to have their tax return completed through the CVITP if they meet **all** of the following conditions:

- ☐ Their total income in box 048 is under $1,000
- ☐ They are not claiming any expenses
- ☐ They are not registered as a GST/HST registrant and are not required to be one

Exception 2: Individuals who receive U.S. social security benefits are eligible to have their tax return completed through the CVITP. Any other type of foreign income (including a foreign pension) is not considered a simple tax situation.

Required documents

☐ 1. Proof of identity

Proof of identity should:	**Examples, but not limited to**:
☐ be valid ☐ be government-issued ☐ include a photo	• Provincial or territorial (or equivalent abroad) driver's licence or photo identification • Health card • Canadian or foreign passport (international students should bring a passport) • Certificate of Indian status • Military or other government employee identification

☐ 2. Personal information

- ☐ Social insurance number (SIN) or individual tax number (ITN)
- ☐ Current mailing address
- ☐ Marital status
- ☐ Children's/dependant's date of birth (if this applies)
- ☐ Children's/dependant's net income (if this applies)
- ☐ Income tax return for the previous year, including notice of assessment (NOA) from the CRA
- ☐ Notice of determination from CRA for eligibility for the disability tax credit
- ☐ Common-law partner or spouse information if they are not present and are filing separately:*
  - ☐ Social insurance number (SIN)
  - ☐ Net income
- ☐ For newcomers:
  - ☐ Date of arrival to Canada
  - ☐ Amount of foreign-sourced income earned in the tax year before arriving in Canada

*Each spouse must be present when completing their return. If an individual is absent, the person representing them must provide proof of Power of Attorney.

☐ 3. Receipts for expenses incurred during the tax year(s) being filed

- ☐ Rental receipts and information about the landlord and rental unit
- ☐ Property tax receipts
- ☐ Donation receipts
- ☐ Medical expense receipts if claiming medical expenses
- ☐ Tuition receipts (T2202A)
- ☐ Child care receipts
- ☐ RRSP receipts
- ☐ Bus pass receipts (seniors only)

☐ 4. Tax information slips

T4 tax slips:

- ☐ 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
- ☐ T4RIF, Statement of income from a Registered Retirement Income Fund
- ☐ T4RSP, Statement of RRSP Income

T5 tax slips:

- ☐ T5, Statement of Investment Income – slip information for individuals
- ☐ T5007, Statement of Benefits

Other tax slips:

- ☐ T3, Statement of Trust Income Allocations and Designations – slip information for individuals
- ☐ T2202, Tuition Enrolment Certificate
- ☐ RC62, Universal Child Care Benefit statement
- ☐ RC210, Working Income Tax Benefit Advance Payments Statement
- ☐ RRSP contribution receipt – slip information for individuals
- ☐ PRPP contribution receipt – slip information for individuals

If an individual has not received or has lost a slip, they should contact the issuer. If they need a slip for an earlier year, they may be able to get a copy through My Account or by calling 1-800-959-8281. They may also visit Service Canada to get electronic versions of their current year and prior year tax slips for old age security (OAS), employment insurance (EI), and Canada Pension Plan (CPP).

Note: If an individual is unable to locate a slip, a CVITP volunteer may still be able to help them if the volunteer uses the CRA's Auto-Fill my return service.