



## 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	\$40,000
2 people	\$55,000
3 people	\$60,000
4 people	\$65,000
5 people	\$70,000
More than 5 people	\$70,000, plus \$5,000 for each additional person

### Simple tax situation

No income, or income from these sources:

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| <input type="checkbox"/> Employment income                           | <input type="checkbox"/> Benefits (e.g., Canada Pension Plan, old age security, disability insurance, employment insurance, and social assistance) |
| <input type="checkbox"/> Pension                                     | <input type="checkbox"/> Scholarships, fellowships, bursaries, or grants   |
| <input type="checkbox"/> Registered retirement savings plans (RRSPs) |  |
| <input type="checkbox"/> Interest (under \$1,200)                    |  |

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

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| × business income and expenses                                    | × capital gains or losses   |
| × self-employment income or employment expenses (See Exception 1) | × declared bankruptcy in the tax year (or the year before, if that return has not yet been filed) |
| × rental income and expenses                                      | × died  |
| × interest income over \$1,200                                    | × 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: <ul style="list-style-type: none"><li><input type="checkbox"/> be valid</li><li><input type="checkbox"/> be government-issued</li><li><input type="checkbox"/> include a photo</li></ul>	Examples, but not limited to: <ul style="list-style-type: none"><li>• Provincial or territorial (or equivalent abroad) driver’s licence or photo identification</li><li>• Health card</li><li>• Canadian or foreign passport (international students should bring a passport)</li><li>• Certificate of Indian status</li><li>• Military or other government employee identification</li></ul>
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☐ 2. Personal information

<ul style="list-style-type: none"><li><input type="checkbox"/> Social insurance number (SIN) or individual tax number (ITN)</li><li><input type="checkbox"/> Current mailing address</li><li><input type="checkbox"/> Marital status</li><li><input type="checkbox"/> Children’s/dependant’s date of birth (if this applies)</li><li><input type="checkbox"/> Children’s/dependant’s net income (if this applies)</li><li><input type="checkbox"/> Income tax return for the previous year, including notice of assessment (NOA) from the Canada Revenue Agency (CRA)</li><li><input type="checkbox"/> Notice of determination from CRA for eligibility for the disability tax credit</li></ul>	<ul style="list-style-type: none"><li><input type="checkbox"/> Common-law partner or spouse information if they are not present and are filing separately: *<ul style="list-style-type: none"><li><input type="checkbox"/> Social insurance number (SIN)</li><li><input type="checkbox"/> Net income</li></ul></li><li><input type="checkbox"/> For newcomers:<ul style="list-style-type: none"><li><input type="checkbox"/> Date of arrival to Canada</li><li><input type="checkbox"/> Amount of foreign-sourced income earned in the tax year before arriving in Canada</li></ul></li></ul> <p><small>*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.</small></p>
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☐ 3. Receipts for expenses incurred during the tax year(s) being filed

<ul style="list-style-type: none"><li><input type="checkbox"/> Rental receipts and information about the landlord and rental unit</li><li><input type="checkbox"/> Property tax receipts</li><li><input type="checkbox"/> Donation receipts</li><li><input type="checkbox"/> Medical expense receipts if claiming medical expenses</li></ul>	<ul style="list-style-type: none"><li><input type="checkbox"/> Tuition receipts (T2202A)</li><li><input type="checkbox"/> Child care receipts</li><li><input type="checkbox"/> RRSP receipts</li><li><input type="checkbox"/> Bus pass receipts (seniors)</li></ul>
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☐ 4. Tax information slips

<b>T4 tax slips:</b> <ul style="list-style-type: none"><li><input type="checkbox"/> T4, Statement of Remuneration Paid</li><li><input type="checkbox"/> T4A, Statement of Pension, Retirement, Annuity, and Other Income</li><li><input type="checkbox"/> T4A(OAS), Statement of Old Age Security</li><li><input type="checkbox"/> T4A(P), Statement of Canada Pension Plan Benefits</li><li><input type="checkbox"/> T4E, Statement of Employment Insurance and Other Benefits</li><li><input type="checkbox"/> T4RIF, Statement of income from a Registered Retirement Income Fund</li><li><input type="checkbox"/> T4RSP, Statement of RRSP Income</li></ul>	<b>T5 tax slips:</b> <ul style="list-style-type: none"><li><input type="checkbox"/> T5, Statement of Investment Income – slip information for individuals</li><li><input type="checkbox"/> T5007, Statement of Benefits</li></ul>
<b>Other tax slips:</b> <ul style="list-style-type: none"><li><input type="checkbox"/> T3, Statement of Trust Income Allocations and Designations – slip information for individuals</li><li><input type="checkbox"/> T2202, Tuition Enrolment Certificate</li><li><input type="checkbox"/> RC62, Universal child care benefit statement</li><li><input type="checkbox"/> RC210, Advanced Canada workers benefit (ACWB) statement</li><li><input type="checkbox"/> RRSP contribution receipt – slip information for individuals</li><li><input type="checkbox"/> PRPP contribution receipt – slip information for individuals</li></ul>	

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.