Volunteer Training

Introduction

Important note

This online training is for CVITP volunteers **only**. Do **not** share it with anyone not participating in the CVITP.

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Volunteer training

Whether you are a new or returning volunteer, your contribution is valued by your community and your affiliated organization.

To help eligible individuals file their Income Tax and Benefit Return, you need a basic understanding of how to complete simple tax returns.

This training is a good start to get you ready for your role. Let's begin!

Before you begin
Learn about your roles and responsibilities, your registration requirements, and how to use this training.

Income tax basic concepts
Learn about the basic concepts of income tax, benefits and credits.

UFile overview
Learn about the UFile CVITP tax preparation software and its different functionalities.

Preparing income tax returns: before, during and after
Learn the different steps involved with all aspects of completing an income tax return, such as what supplies are required, how to complete and transmit the return and what to do after the return has been completed.

Auto-fill my return

Learn how to use Auto-fill my return when preparing tax returns.

Overview of what's new
Learn about the latest program and tax-related updates.

Frequent client scenarios
Learn more about the most common tax situations encountered at free tax clinics, along with screen-by-screen software instructions for preparing these types of returns and example scenarios to practice with.

Resources
Need help? Find helpful links, contacts, forms and other information that may be useful when volunteering at a free tax clinic.

Important note:

CVITP Virtual clinics - Guidelines and resources for volunteers

The CRA will continue to support organizations that want to host free virtual tax clinics in the 2022 filing season. Therefore, the modifications made to the regular processes can continue to be used. The following guidelines have been developed to help you through the process of completing tax returns over the telephone, by video conference, or via modified drop-off clinic type.

Guidelines for volunteers:

- Video conferencing
- Telephone
- CVITP Modified Drop-off Clinics

All volunteers participating in virtual clinics must familiarize themselves with the guidelines **before** preparing an individual's tax return.

Please note that the existing Volunteer responsibilities still apply.

Note: To protect taxpayer information, please be mindful of your surroundings when speaking with individuals, especially when other people are present in your home or you have technological devices such as Google Home or Alexa. The documents are for the exclusive use of CVITP organizations and volunteers participating in virtual clinics. Please do not share the documents with anyone outside the CVITP.

Note

Offline use may impact the intended learning experience as it restricts access to additional information and hyperlinks.

Important note

Please note that the volunteer training can be updated at any time. To be sure you **always use the most up-to-date PDF documents available on this site**, refer to the **dates** found beside the PDF hyperlinks and inside the documents.

Important note

In instances where the information provided in this volunteer training may vary from content found on canada.ca/taxes, the content found on canada.ca/taxes takes precedence.

Before you begin

Volunteer roles and responsibilities – Registration reminders

Before starting your training, review:

- Your volunteer roles and responsibilities
- Your registration requirements under Register to volunteer

Registration requirements may vary depending on volunteer role(s). To participate as a CVITP volunteer for the upcoming tax season, ensure that you have met **all** of the requirements for your role(s). For more information on the different requirements, see Register to volunteer.

Important note for returning volunteers

Remember to complete an **online CVITP registration form**, found under Register to volunteer, and complete the annual renewal of your EFILE account.

How to use this training

This training is designed to help new CVITP volunteers get ready to file tax returns. Returning volunteers can also benefit from reviewing the many resources, job aids and tips provided.

New CVITP volunteers are **strongly encouraged** to review the **entire** online training **before** preparing tax returns. The recommended order for the training is:

1. Income tax basic concepts
2. UFile overview
3. Preparing income tax returns: before, during and after
4. Auto-fill my return (if applicable)
5. Frequent client scenarios

Under **Frequent client scenarios**, you will find the most common situations that volunteers encounter when preparing tax returns at free tax clinics. Your community organization may serve specific clientele, for example, students. To help you determine which Frequent client scenario(s) you should review, speak to your community organization's coordinator to confirm if specific clientele(s) are assisted at their free tax clinics.

Depending on your individual needs, and the clientele assisted by your organization, it may be beneficial for you to complete more than one scenario.

Each client specific scenario contains:

- an overview of the tax-related information
- customized screen-by-screen tax software instructions
- example(s) and solution(s) to practice

New and returning volunteers should review Overview of what's new for information on updates to the CVITP, the income tax and benefit return, and other related topics.

Volunteers are also encouraged to sign up for the live webinars to complement the online training. A variety of sessions covering different topics are presented, including some tailored for specific, regional needs.

You will receive notification of the upcoming training sessions being offered.

Attending these supplemental webinars will provide the opportunity to ask CRA coordinators questions in real time. We recommend reviewing the online training materials related to the webinar training session before attending.

Enjoy your training and have a great tax season!

Income tax basic concepts

Before you get ready to help others file their taxes, make sure you understand Canada's tax system and the **basic concepts** of income tax.

Canada's tax system

In Canada, tax is collected by the different levels of government. Tax revenue is necessary to fund facilities, services, and social programs such as:

- Roads and bridges
- Education and schools
- Healthcare and hospitals
- Libraries, parks and playgrounds
- Employment Insurance, Old Age Security and Canada child benefit
- Social assistance

Income tax is collected on behalf of the federal, provincial, and territorial governments. The amount of income tax paid is dependent on the amount of income an individual earns from January 1 to December 31 and is calculated based on income brackets. The federal, provincial and territorial governments have different tax rates and income brackets based on a graduated tax rate system. In other words, as an individual's income reaches higher thresholds, the income earned in the next bracket is taxed at a higher amount.

The Canada Revenue Agency's (CRA) mission is to administer tax, benefits, and related programs and ensure compliance on behalf of governments across Canada, thereby contributing to the ongoing economic and social well-being of Canadians. The CRA is the key administrator of tax laws for the Government of Canada and most provinces and territories.

Canada's tax system is based on a self-assessment principle. This means that every taxpayer is responsible for filing their tax return each year, reporting their income from all sources from both inside and outside Canada, and calculating whether tax is owed to the CRA or if a refund will be issued to them. It is also the taxpayer's responsibility to ensure:

- their tax returns are filed on time
- any income tax owed is paid by the filing deadline
- the information declared is accurate and complete
- the CRA is notified of any changes to their personal information

Unlike other provinces, where provincial income tax is calculated as part of the federal return, Quebec taxpayers have to file a separate provincial income tax return. For more information, refer to Revenu Québec.

Total income

An individual's **total income** is their income from all sources, both inside and outside of Canada. Some common sources of income include; employment income, interest income, pension income, social assistance income and self-employment income. To find out what to report as income, see Reporting income.

Non-taxable income

In Canada, some sources of income are **non-taxable** and do not have to be reported on the income tax and benefit return. For example, most lottery winnings, gifts and inheritances are not taxed.

For more information, refer to amounts that are not taxed.

Deductions

Deductions are amounts, such as annual union dues or child care expenses, that reduce an individual's income and, as a result, may lower the amount of income tax that an individual has to pay.

Net income is the amount remaining once all allowable deductions have been subtracted from the total income. Net income is used to determine eligibility and calculate entitlement amounts for most federal and provincial/territorial credits and benefits.

For more information, check Deductions from income and Claiming deductions, credits, and expenses.

Non-refundable tax credits

Non-refundable tax credits are amounts that an individual can claim to help reduce or eliminate their tax payable. However, if the total of these credits is more than the tax owed, there will **not** be a refund for the difference.

Some non-refundable tax credits are set amounts pre-determined by the CRA, such as the basic personal amount, age amount, or disability amount (for self). These amounts are adjusted annually to allow for inflation and other factors.

Some non-refundable tax credits can also be determined using the following:

- worksheets
- schedules from the tax return, such as tuition education and textbook amounts
- amounts reported on an information slip, such as CPP/QPP contributions or employment insurance premiums reported on a T4 slip

Most non-refundable tax credits have eligibility conditions that must be met to claim them. Consult the Federal Income Tax and Benefit Guide for more details.

Refundable tax credits

Unlike non-refundable tax credits, **refundable tax credits** are credits that can be paid to eligible individuals, such as the Climate action incentive. Often, these credits are issued by the federal and/or provincial government in a series of payments throughout the year. Some provinces also offer refundable tax credits related to provincial or territorial income tax.

For more information, check the example on Non-refundable and refundable tax credits. For a list of refundable tax credits, see All deductions, credits and expenses.

Identification

The Income tax and benefit return is made up of multiple sections.

The first section of the tax return is where you enter an individual's personal identification information, such as:

- Their name, address and date of birth
- Their social insurance number (SIN), a confidential and personal nine-digit identification number assigned by the federal government
- Their marital status
- Information about their spouse or common-law partner (if applicable)

Marital Status

The marital status reported on an income tax and benefit return must reflect an individual's status as of December 31 of the tax year. It is important to correctly report an individual's marital status to ensure they receive the benefits and credits they may be entitled to receive.

The following definitions will help you determine an individual's marital status.

Married means that someone has a spouse and that they are legally married.

Common-law refers to someone who lives in a marriage-like relationship with another person but is not legally married to that person, and at least one of the following situations applies:

- the individual and their partner have lived together in a marriage-like relationship for at least 12 months in a row (including any time they were separated for less than 90 days because of a breakdown in the relationship)
- the individual has a child with their partner by birth or adoption
- the individual's partner has custody and control of the individual's child (or had custody and control immediately before the child turned 19 years of age), and the child depends entirely on the individual's common-law partner for support

Separated means an individual has been living separately and apart from their spouse or common-law partner because of a breakdown in their relationship for a period of at least 90 consecutive days. Once an individual has been separated for more than 90 days, the effective day of the separated status is the day they started living apart.

A couple who obtained a legal separation through Family Court is still considered married or common-law if they continue to reside in the same residence, and should report as such on their tax return until they no longer live together for at least 90 consecutive days. In other words, they would be considered married or living common-law until they no longer live together for at least 90 consecutive days.

In all cases where the individual says that they are separated, you should ask: "When did you and your spouse stop living together because of the breakdown in your relationship?"

If you prepare a tax return for an individual before their 90-day separation period (which includes December 31) is over, indicate a marital status of married or living common law. Once the 90 days of living separate and apart have passed, it is the individual's responsibility to inform the CRA of their change in marital status.

For example, you are preparing a return for an individual on February 28, 2022. They tell you that they separated from their spouse because of a breakdown in their relationship on December 30, 2021. Since you are preparing the tax return before the 90 days of continuous separation have passed, you enter a marital status of married on the 2021 tax return.

Note

An individual is still considered to have a spouse or common-law partner if they were separated involuntarily. An involuntary separation could happen when one spouse or common-law partner is away for work, school, health reasons or is incarcerated.

Widowed refers to someone whose spouse or common-law partner is deceased and has not entered into a new union.

Divorced refers to someone who is legally divorced, living separate and apart from their ex-partner, and is not in a new union.

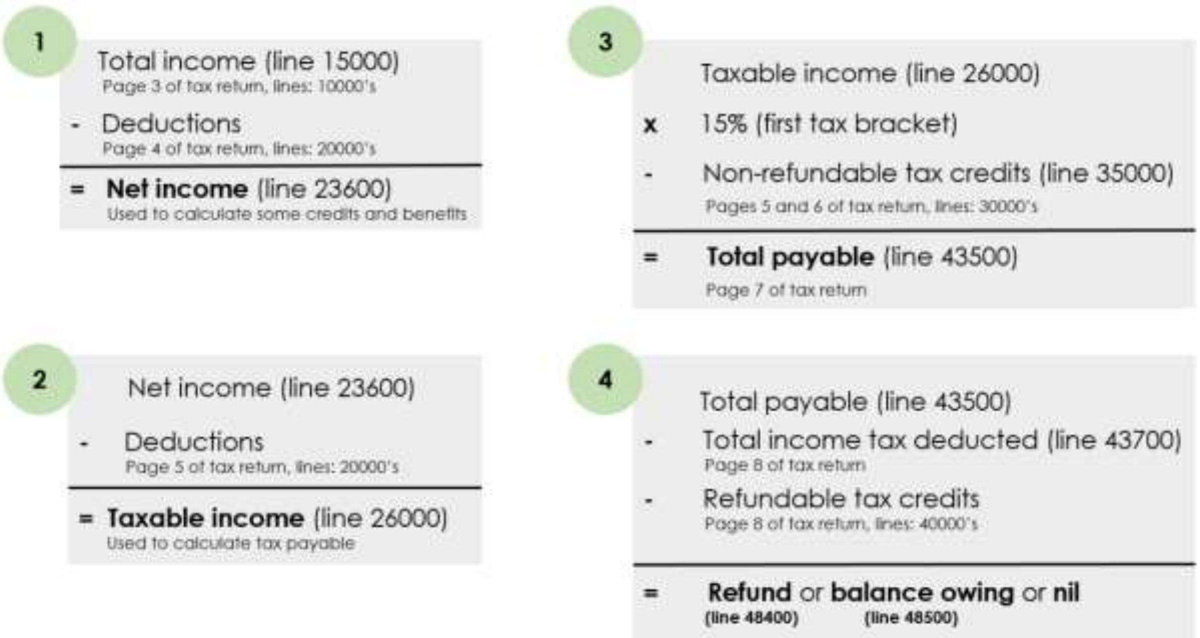
Single should be chosen when none of the other marital status options apply

Note

Individuals must update their new marital status by the end of the month following their marital status change. For more information, see Update your CRA information: Change your marital status.

Understanding how the tax return is calculated

To give you a better understanding of how taxes are calculated, we have condensed the following sections into four steps:



Step 1

Once you have entered an individual's income from all sources, the total is reported on line 15000, **total income**. Their total income is then reduced by any deductions that the individual may have to arrive at their **net income** (line 23600). As noted earlier in this topic, net income is what the CRA uses to determine eligibility and calculate entitlement amounts for most federal and provincial/territorial credits and benefits.

Step 2

After net income has been calculated, additional deductions, such as the Other payments deduction (for social assistance recipients) or the Northern residents deduction (for individuals living in a prescribed zone), are applied to calculate their **taxable income** (line 26000). Taxable income is the amount that CRA uses to determine the amount of federal and provincial tax owing.

Step 3

Their **taxable income** is then multiplied by the applicable tax bracket. The eligibility guidelines for the CVITP are such that the majority of the individuals being helped will fall under the first federal tax bracket rate of 15%. Any taxable income that exceeds the threshold for the first federal tax bracket is multiplied by the next bracket, which is a higher rate. The amount of tax that is calculated is then reduced by the total amount of **non-refundable tax credits** (line 35000). The result of this calculation will give you the individual's **total payable** (line 43500), which is the amount of tax owed.

Note

Provincial or territorial tax is also calculated using escalating tax brackets on the T1 income tax and benefit return for all provinces and territories **except** Quebec, where a separate provincial income tax return must be filed.

Step 4

In the final step, the total payable amount is reduced by the **total income tax deducted** (line 43700) and by the total amount of any **refundable tax credits** (line 48200) that the individual may be eligible to claim. The result is one of three possible outcomes: a **refund** (line 48400), **balance owing** (line 48500), or **nil**, meaning no refund and no balance is owing.

Benefits and credits

Benefits and credits are amounts that families and individuals may be entitled to receive based on the income reported on their tax return and other eligibility criteria.

Every **July**, benefit and credit payments are recalculated based on a family's or an individual's net income from the previous year. For example, a change in income in 2021 will only be reflected in benefit and credit payments beginning in July 2022.

To receive or to continue to receive these benefits and credits, each individual and their spouse or common-law partner, if applicable, must file an income tax return each year. A return must be filed, **even if there is no income to report, whether it creates a debt or the income is tax-exempt**. Late filed tax returns could cause an interruption in benefit payments.

Some of the benefits and credits that individuals may be entitled to include:

- the Canada child benefit (CCB)
- the child disability benefit (CDB)
- the goods and services tax/harmonized sales tax (GST/HST) credit
- the Canada workers benefit (CWB)

For more information on benefits and credits, refer to Overview of child and family benefits.

The **Canada child benefit (CCB)** is a tax-free monthly payment made to eligible families to help them with the cost of raising children under 18 years of age.

The information provided on an income tax and benefit return is used to calculate the amount of the CCB payments.

For more information on the CCB, go to Canada child benefit.

The **child disability benefit (CDB)** is a tax-free benefit for families who care for a child under 18 with a severe and prolonged impairment in physical or mental functions.

To be eligible for this benefit, a qualified practitioner must certify, on form T2201 Disability Tax Credit Certificate, that the child's impairment meets certain medical criteria.

Once the CRA receives a completed form T2201, they will review the information provided and advise if the child is eligible for the disability amount and the CDB supplement.

For more information, go to the Child disability benefit.

The **goods and services tax/harmonized sales tax (GST/HST) credit** is a tax-free, quarterly payment that helps individuals and families with low or modest incomes offset all, or part, of the GST or HST that they pay.

When an individual files a tax return, the Canada Revenue Agency (CRA) will automatically determine their GST/HST credit eligibility based on their family net income.

If the individual has a spouse or common-law partner, only one will receive the GST/HST payment for the family, and the credit will be paid to the person whose return is assessed first. The amount of the credit that is calculated will be the same, regardless of which spouse or partner receives it.

For more information on the GST/HST credit, go to GST/HST credit – Overview.

The **Canada workers benefit (CWB)** is a refundable tax credit intended to provide tax relief for eligible low-income individuals and families in the workforce. It includes a disability supplement for eligible individuals who have an approved form T2201, Disability Tax Credit Certificate, on file with the CRA.

For more information regarding the CWB, go to Canada workers benefit – Overview (formerly known as working income tax benefit).

For more information on benefits specific to your province or territory, use the Benefits finder.

UFile CVITP overview

This module provides an overview of UFile CVITP tax preparation software.

UFile CVITP has been customized for use by CVITP volunteers. Approved organizations are sent an email containing software activation keys and instructions for installation when Ufile CVITP becomes available for the current tax year.

To help with the installation process, watch the tutorial How to install the UFile CVITP software.

Important note

UFile CVITP software is intended solely for use by CVITP volunteers.

- The software is not to be copied under any circumstances
- The software is only to be used to complete returns for eligible individuals
- The software is not to be used for monetary gain

Disclaimer

This training uses screenshots taken from prior versions of the UFile CVITP software and consequently, the images may differ slightly from the current version of UFile CVITP. The content is accurate and generally, the only difference will be the tax year being referenced. Should the current year’s software contain any significant changes, a new screenshot will be published as soon as possible.

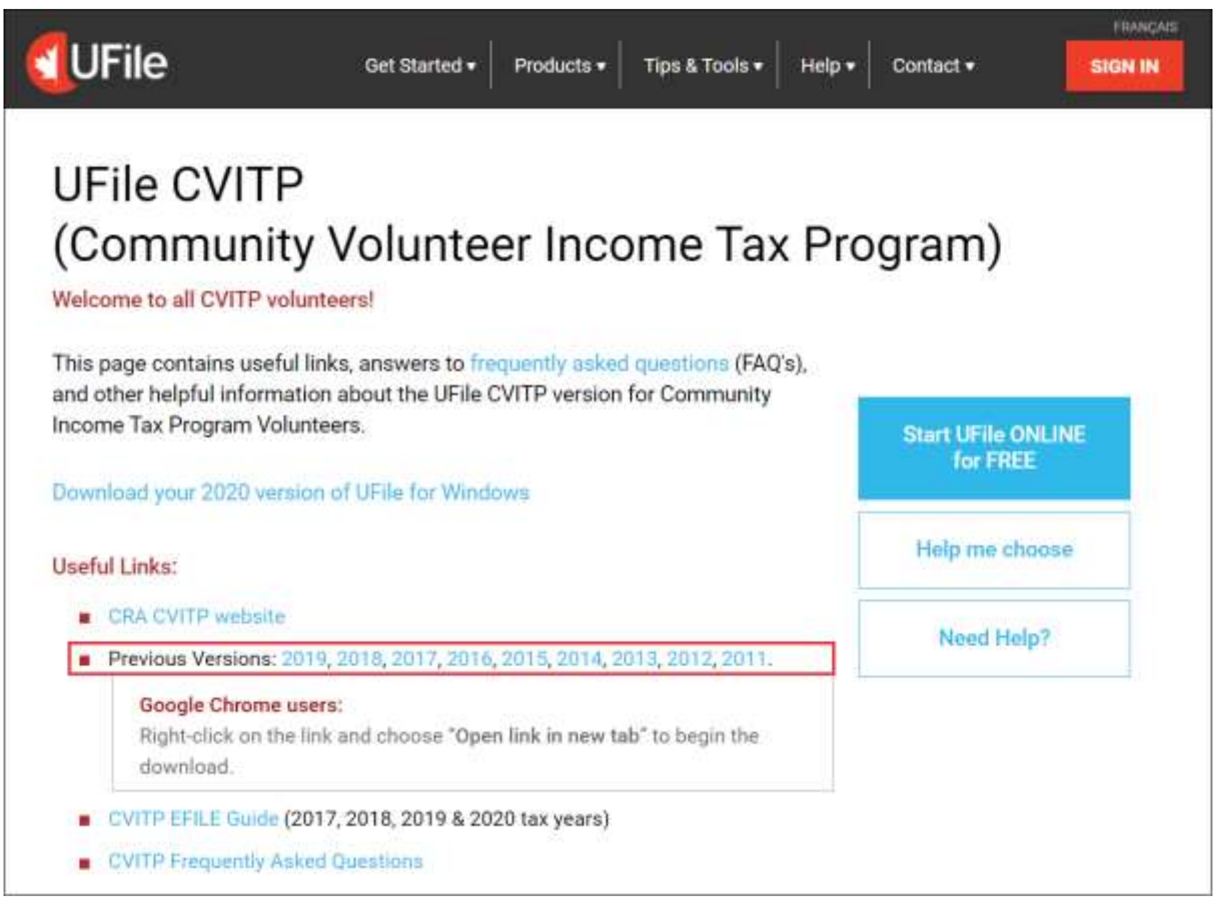
UFile CVITP software installation

If you are using your own computer to prepare returns for the CVITP, your organization's coordinator will email you an activation key.

If you are asked to prepare a prior year tax return, and the software for that year has not been installed, go to the UFile CVITP web page to download the year(s) you require. Please ensure that you inform the contact person at your community organization, or your CRA coordinator, of any prior year software you will be using because you will need to obtain a separate activation key for each year that you install.

Note

Please contact your CRA coordinator for assistance if you are unable to download the software directly from the UFile website.



UFile CVITP system requirements:

- **Operating system:** Windows® 10 is required for the proper operation of the UFile CVITP software
  - Macintosh (Apple) operating systems are not compatible with the UFile CVITP software
- **Hard disk space:** 250mb available
- **Display:** Video card and monitor capable of 1024x768 resolution at 256 colours (16-bit colour recommended)
- **Internet access** is required in order to use EFILE and obtain the latest software updates

UFile CVITP software will display the following logo in the upper right corner of each screen:

If the UFile CVITP logo is **not** displayed, follow these steps:

- Complete the activation
- Start UFile
- Click **settings** (above the logo)
- Click **EFILE-NetFile setup**
- In the field **In what capacity are you preparing tax returns?**
  - select **Volunteer with the CVITP**
- Click **Save**, at the bottom
  - pop-up windows appears
- Select **Restart** – the UFile CVITP logo should now appear in the upper right hand corner

UFile CVITP welcome screen

Once you open UFile CVITP, you will see the welcome screen.

To move from one section to another, use the tabs along the top menu bar: **Start, Interview, Review, Tax Return**, and **EFILE**.

Note

You will not be able to navigate to the Review, Tax Return, or EFILE tabs until all mandatory fields have been entered in the **Interview**. These fields are marked with red asterisks (*)

The **search** feature (magnifying glass icon), **help** menu (question mark), and **settings** menu (gear icon) are located in the top-right corner of the software.

The **search** feature allows you to find information about a specific topic. For example, if you type **spousal amount** into the search bar, a pop-up window opens listing all topics that include references to the spousal amount.

The **help** menu opens the main page of the onscreen help system. This provides links to the most common topics, as well as an alphabetical index of all topics. You may also access the **help** menu by clicking on **New Tutorial**.

The **settings** menu allows you to **Check for updates**, **Register** the software, and complete the **EFILE-NetFile setup**.

Start on a new tax file is where you click to begin a new tax return.

EFILE-NetFile setup

In order to electronically file (EFILE) tax returns, you must complete the **EFILE-NetFile setup**. The **EFILE-NetFile setup** is made available during the installation process, or you may access it by selecting the **settings** menu (gear icon).

To complete EFILE setup:

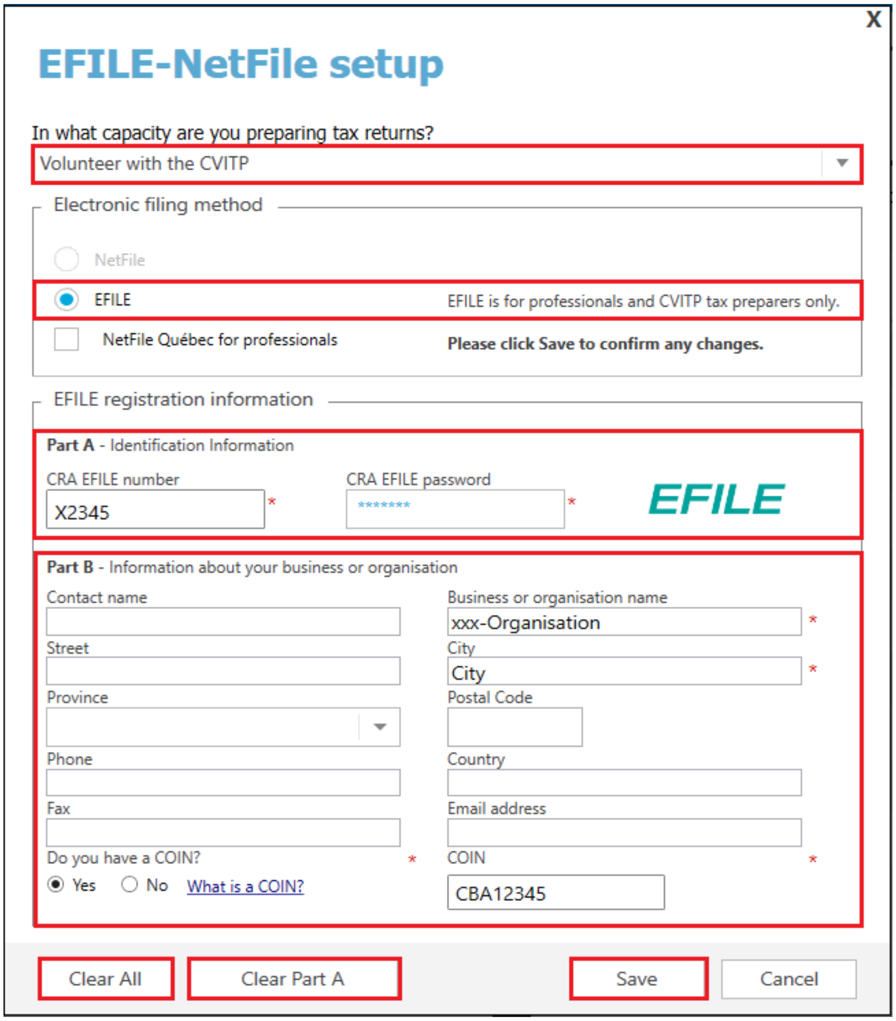
- Open UFile CVITP 2021
- Click on settings, found at the top right corner, and select **EFILE-NetFile setup**.
  - Volunteer with the CVITP will be preselected in the drop-down menu under the question **In what capacity are you preparing tax returns**?
  - The electronic filing method is defaulted to EFILE.

> **Note:**
>
> If these fields are not automatically filled in with those options, you are not using the CVITP version of UFile and will have to follow the UFile CVITP software installation instructions

- Complete Part A of the **EFILE registration information** section:
  - Enter your CRA EFILE number and CRA EFILE password.
- Complete Part B of the **EFILE registration information** section:
  - Enter contact name, address
  - Enter organization name, city
  - If your organization provided you with their COIN, enter the number in the COIN field. Yes is selected automatically for the question, Do you have a Coin?

> **Note:**
>
> Entering an invalid COIN will generate an error message that will prevent you from saving your settings.

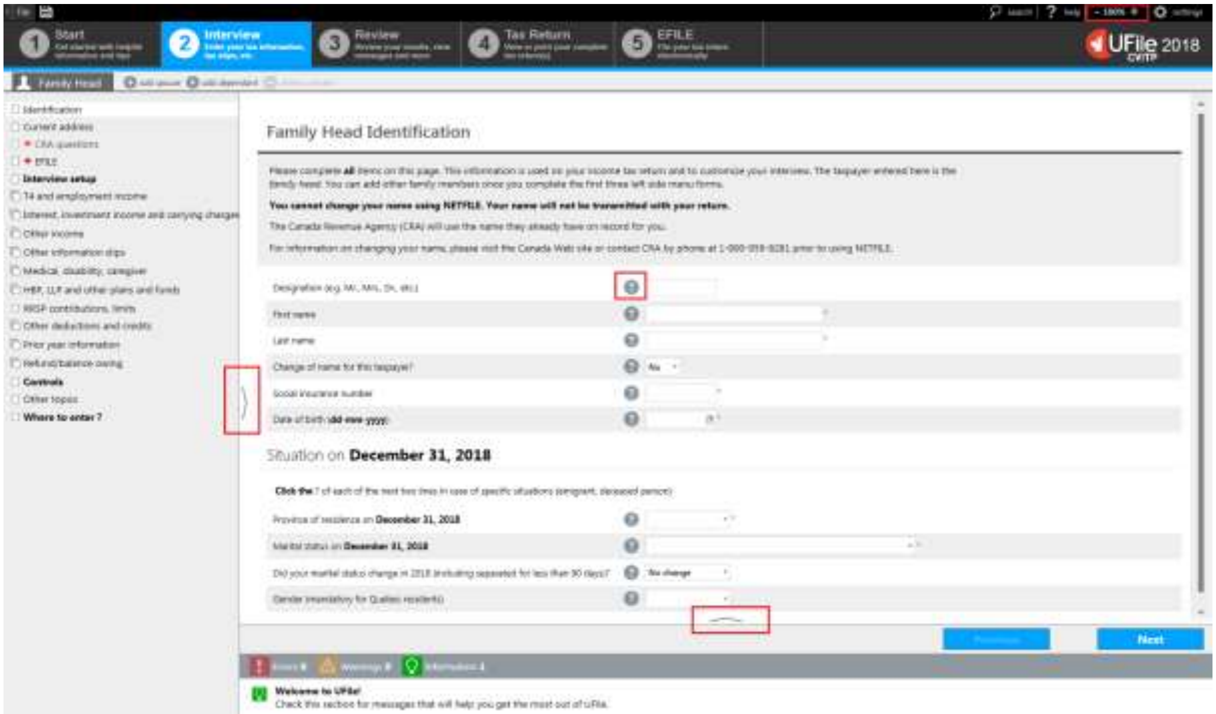
  - If you do not have a COIN, select No and proceed as normal. If you do not include a COIN, you will still be able to prepare and transmit income tax returns.
- Click Save



If you are working on a computer that is also used by other volunteers within the same community organization, you must open the **EFILE-NetFile setup** and ensure that **your** EFILE number, password and COIN (if available) are entered correctly **before completing any tax returns**.

> **Note**
>
> When you are finished using the computer, remember to remove your **identification information** from **Part A** of the **EFILE-NetFile setup** page by clicking on **Clear Part A,** and then **Save**. The information for the business/organization will still remain in **Part B**. If you need to delete all information, including the business/organization, click **Clear All**.

Screen sizing options and help functions

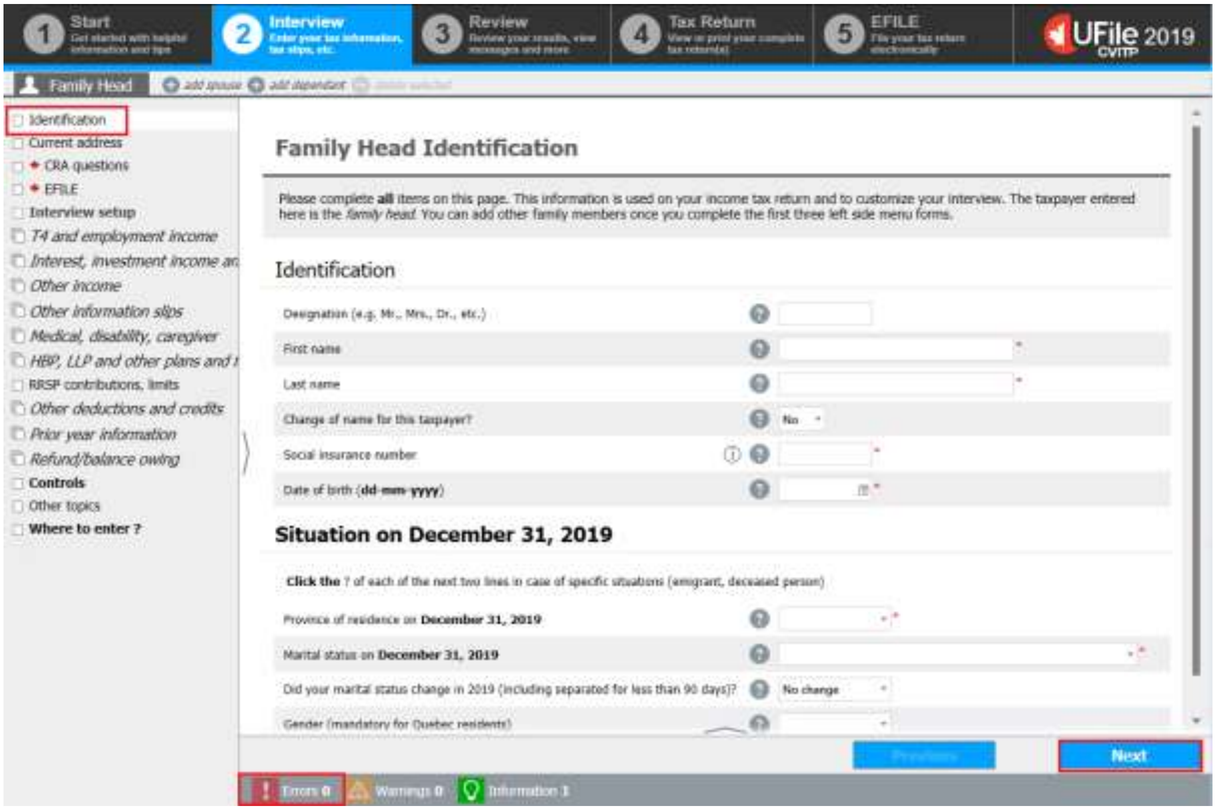


If you want to resize the software window, a zoom scaling option is available on the top-right of the screen. The default setting is 100%.

The two chevrons also allow you to adjust the sizing of the main window, the left side menu, and the **Errors**, **Warnings**, and **Information** section at the bottom of the screen.

If you are unclear about what to type into an entry field, click the question mark beside that field. This will open a **UFile help** window, providing you with helpful tips and further information.

Identification



Once you open UFile CVITP and select **Start on a new tax file**, the **Identification** section from the **Interview tab** will display. This is where you will enter an individual's identification information.

Family Head is the term used by the tax software to indicate a household's first individual entered into UFile. The second individual entered will be referred to as **spouse** or **dependant**, whichever is applicable. Entering an individual's details may generate additional sections in the left side menu, or provide you with **tax saving ideas** (under the **Review** tab). For example, when the date of birth is entered for a dependant under 18 years old, UFile will automatically generate a section for **Child care** in the left side menu.

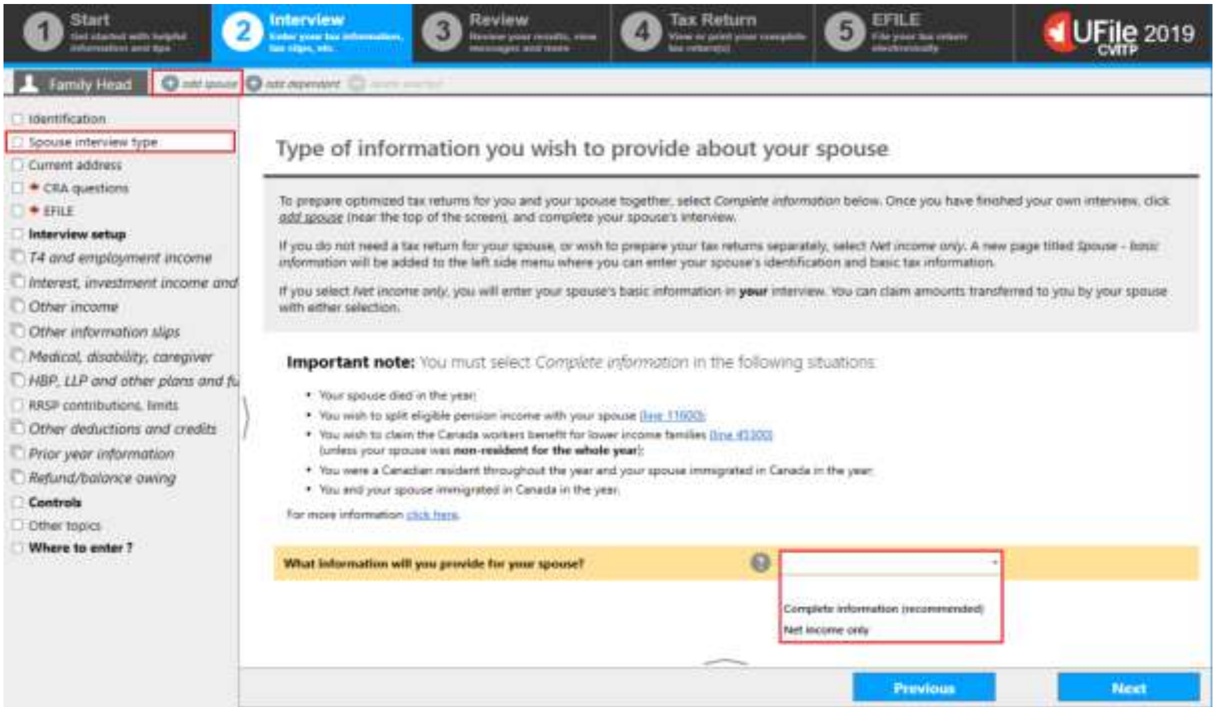
Mandatory fields will have a red asterisk (*) appearing to the right of the field description.

Note

Important instructions are included at the top of each page. We recommend you review these instructions prior to entering any information.

Clicking **Next** at the bottom-right of the screen will save the data entered and bring you to the next page under the **Interview** tab. If any mandatory information is missing, the software will alert you, under **Errors**, to fill in the required fields.

Spouse interview type



If the individual's marital status is selected as **married** or **common-law spouse** in the **Identification** section, UFile will generate the **Spouse interview type** page.

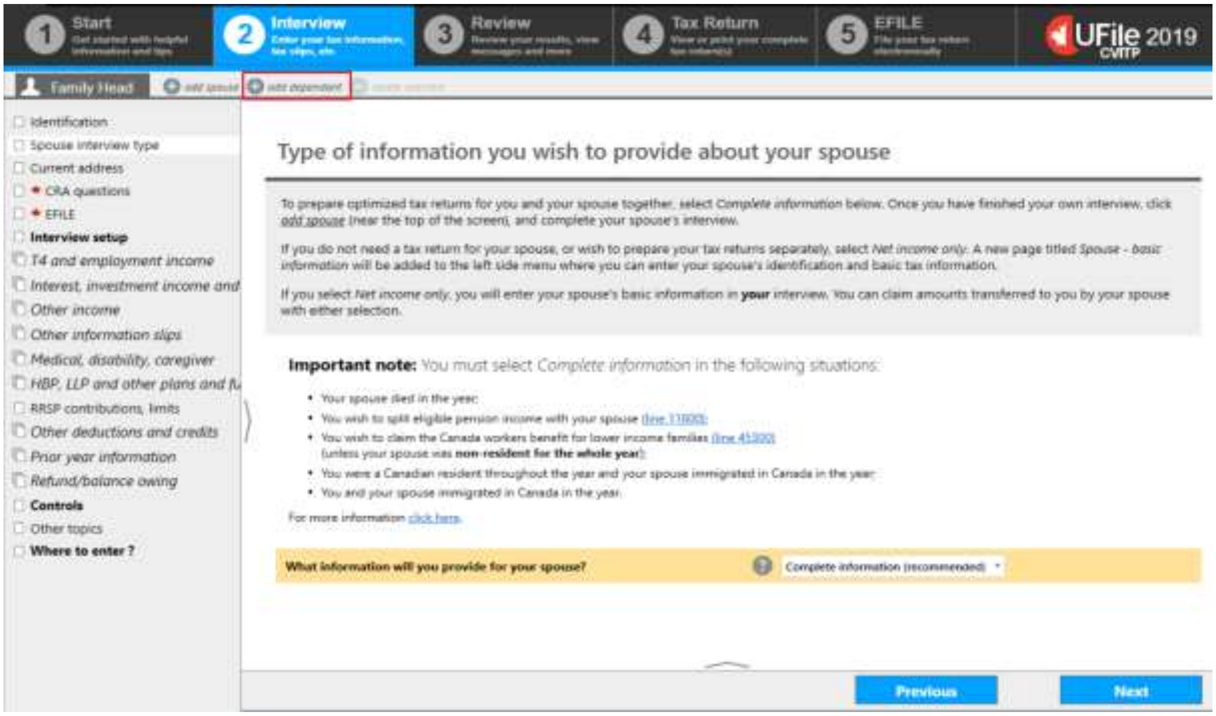
On the **Spouse interview type** page, you will be asked the question **What information will you provide for your spouse?** If **Net income only** is selected, UFile will generate the **Spouse – basic information** section in the left side menu.

Note

If **Complete information (recommended)** is selected in response to the question **What information will you provide for your spouse?**, you will need to complete tax returns for both spouses. For more information, see Families.

To add a spouse, click **add spouse** found next to the Family Head sub-tab or next to the family head's name.

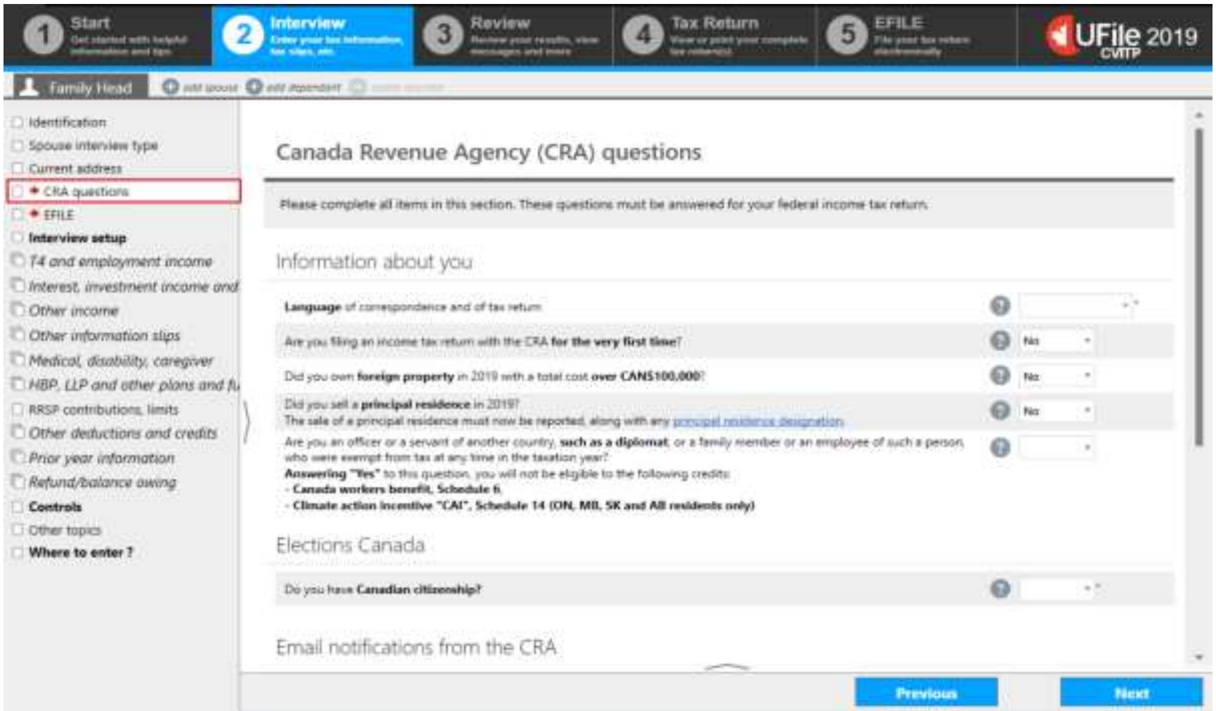
Add a dependant



To add a dependant, click **add dependant** found next to **add spouse** or next to the spouse's name.

For more information, see Families.

CRA questions



Select **English** or **French** to determine the language in which the tax return will be transmitted or printed. This selection will also determine the language the CRA will use when sending correspondence to the individual. Note that the language you select here does not have to be the same language you use to complete the return in UFile.

Some fields are defaulted to **No**. Ensure that you go over these questions with the individual and adjust the answers as required.

Note

If the individual answers **Yes** to the question **Did you own foreign property in 2021 with a total cost over CAN$100,000?**, and it is their **first year** as a resident of Canada, you are **not** required to complete a T1135.

If the individual answers **Yes** to the question **Did you own foreign property in 2021 with a total cost over CAN$100,000?**, and it is **not** their first year as a resident of Canada, you should **not** prepare the return. Please refer to Newcomers for more details.

If an individual answers **Yes** to the question, **Did you sell a principal residence in 2021?**, please refer to Sale of a principal residence for more details.

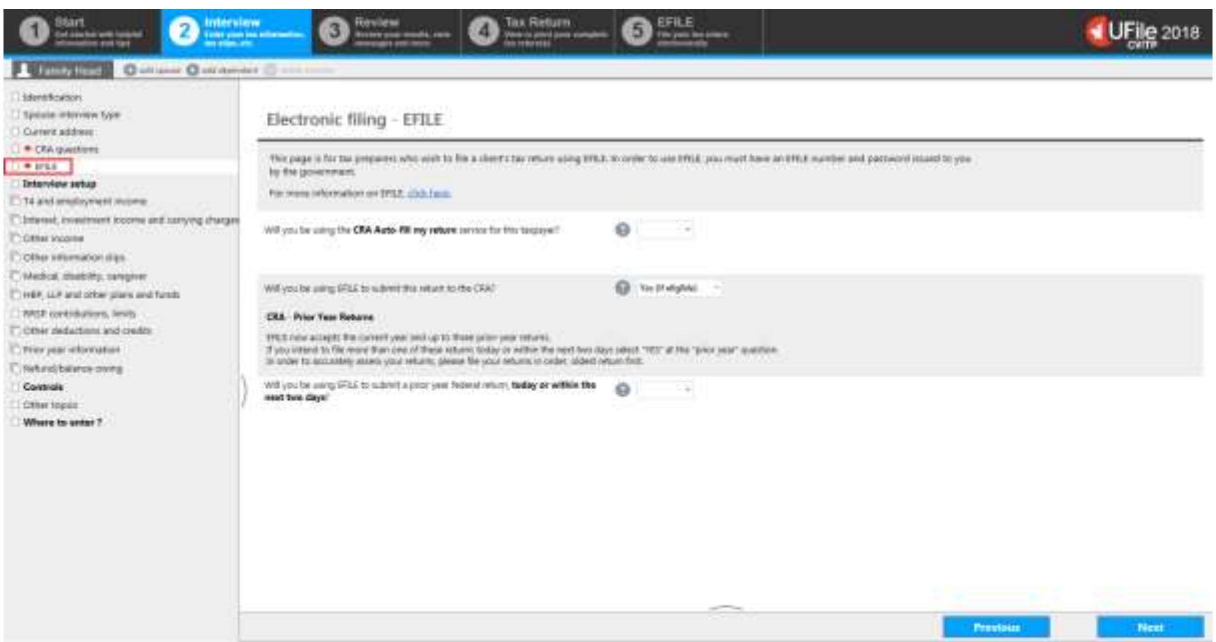
Under the **Elections Canada** section, if you have selected **Yes** to the question **Do you have Canadian citizenship?**, an additional question will populate asking if the individual authorizes the CRA to share their information with **Elections Canada**.

Based on the information entered in the **Identification** section, the individual may have to complete additional questions.

For individuals from:

- British Columbia, Newfoundland and Labrador, Northwest Territories, or Yukon, questions related to **residency information** will be generated. For more information, see Indigenous Peoples
- Alberta, Ontario, Manitoba, or Saskatchewan, questions related to the **climate action incentive** will be generated. For more information, see Climate Action Incentive (CAI)

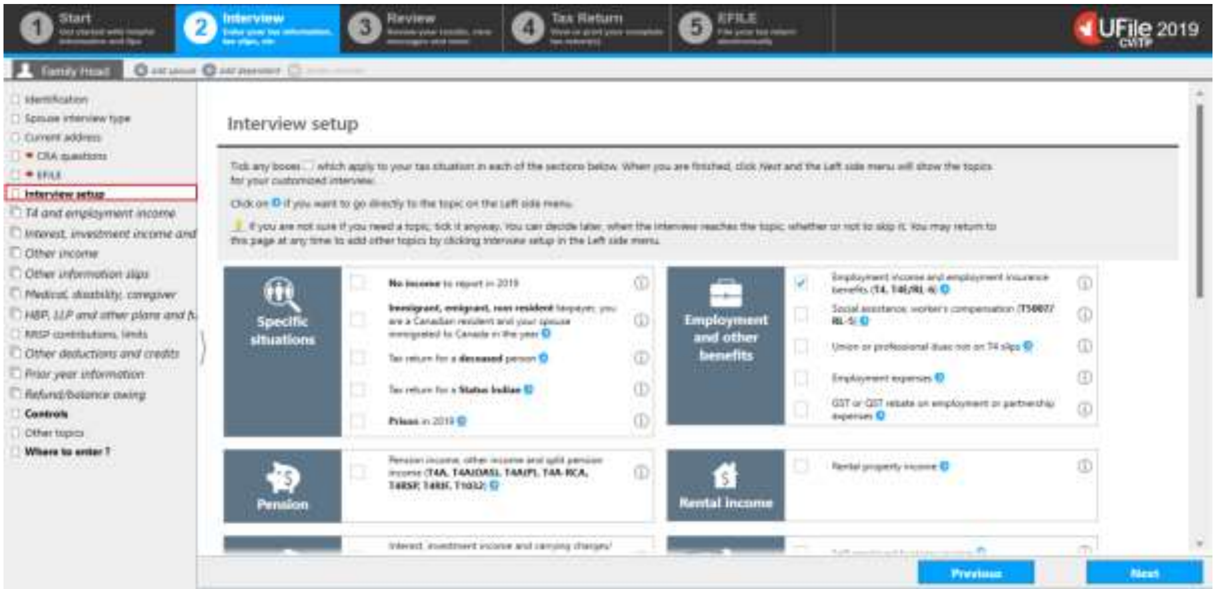
EFILE



The **Electronic filing – EFILE** section is where you indicate if you will be using the CRA Auto-fill my return (AFR) service and if you will be using EFILE to submit the tax return.

Selecting **Yes** when answering the question **Will you be using the CRA Auto-fill my return service for this taxpayer?** will generate a **CRA Authorization request** in the left side menu under the **Tax Return** tab. For more information on the Authorization request, see Auto-fill my return.

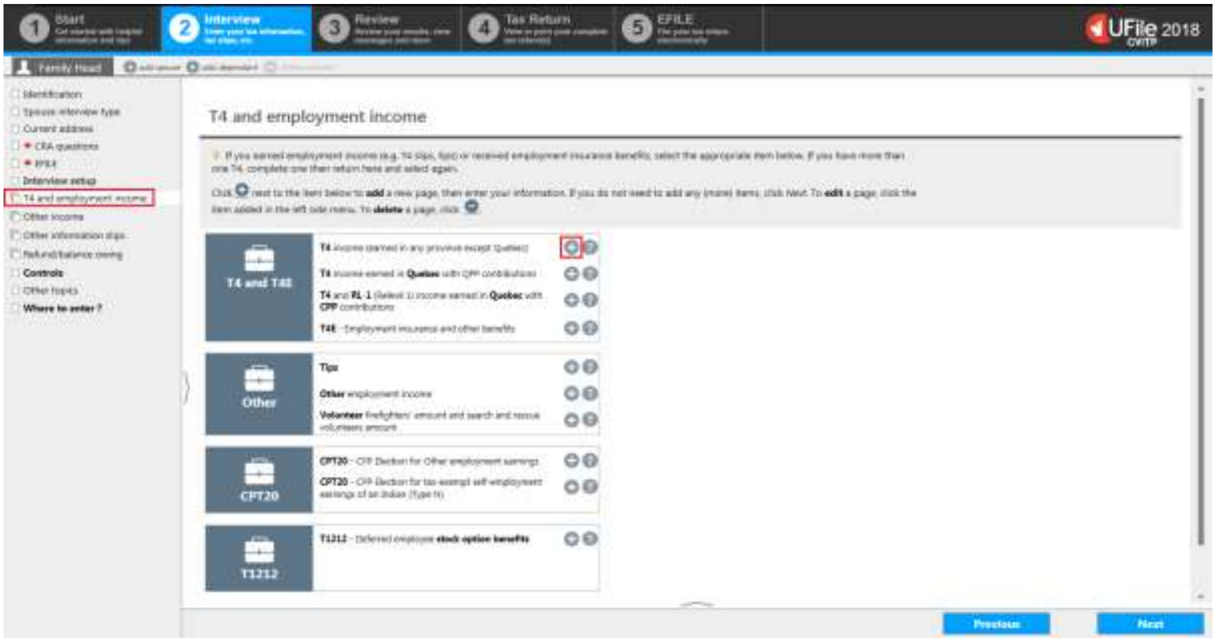
Interview setup



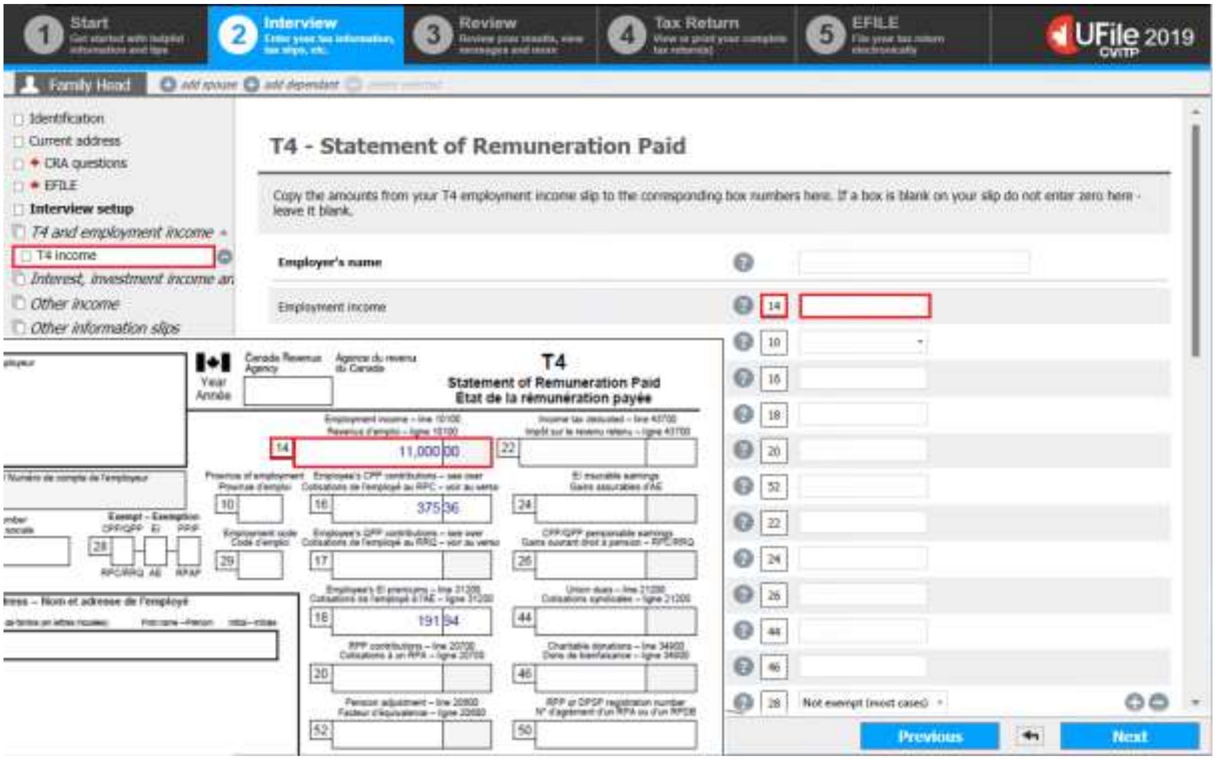
The **Interview setup** section is where you indicate any **Specific situations** that may apply to the individual. It is also where you select the types of income, deductions and/or credits that you will be entering on their tax return. When you check all applicable boxes and click **Next**, the corresponding topics will be generated in the left side menu, ready for you to complete.

If you forget to select an item from this screen, you can always go back to the **Interview setup** section and select the appropriate box. Some boxes are pre-selected by default however, the return will not be impacted if any of these boxes do not apply to the individual's situation.

Entering the information slips



Each topic can be accessed from the left side menu. Once you have clicked on the topic, applicable income slips, deductions, and/or credits can be selected by clicking on the **plus (+) sign** next to each item. This will generate the pages where income amounts or other required information are entered.



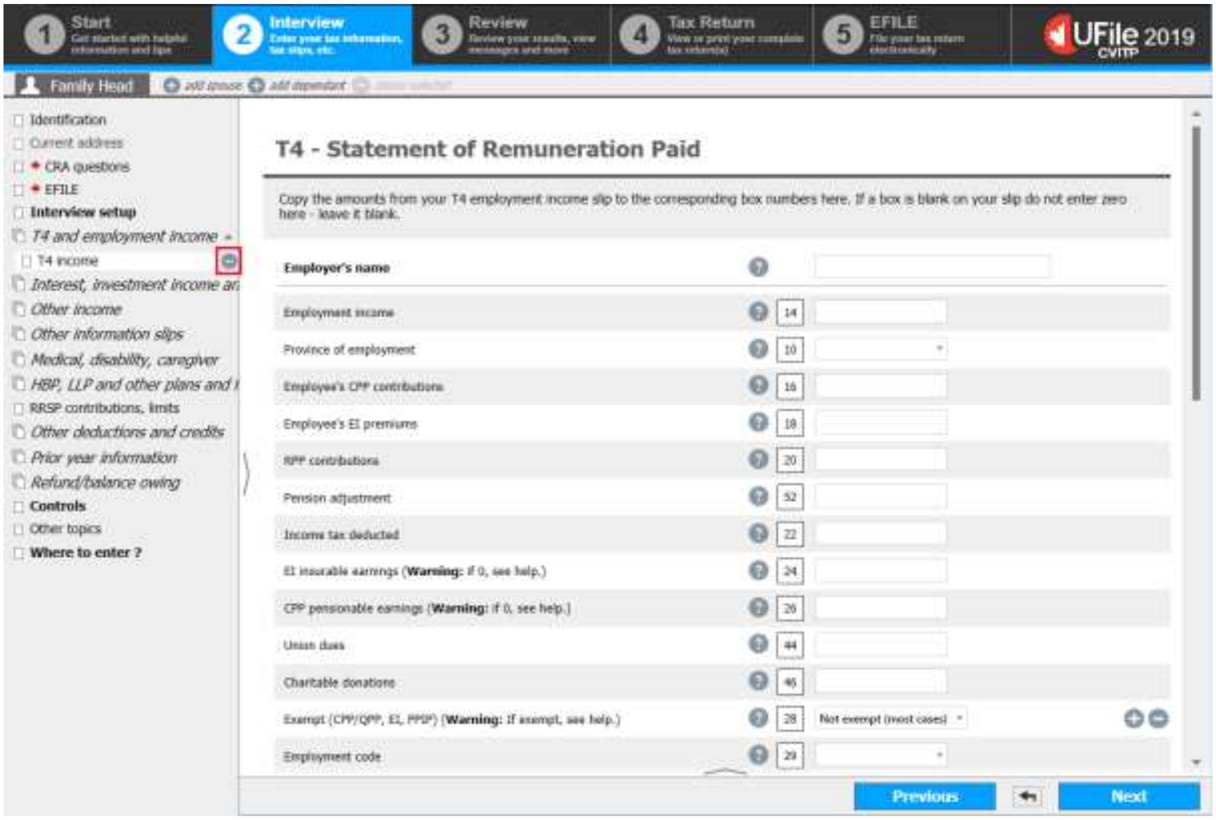
In this example, if **T4 income (earned in any province except Quebec)** was selected, **T4 income** will appear as a sub-topic under **T4 and employment income** in the left side menu.

If you select the **T4 income** sub-topic, the **T4 – Statement of Remuneration Paid** page will open, displaying fields that correspond with the boxes found on the T4 information slip. Each slip is entered separately. UFile automatically calculates the total amounts from all slips based on the amounts entered in each field. For example, if an individual has several T4 slips, UFile will add up the employment income amounts entered for each slip, and the sum is reported on the tax return.

If the individual's information slip has a box that is not accounted for in UFile, scroll down to **Other information** to select additional options.

As you add the issuer's or employer's names, they will populate on the left side menu, making it easy to identify and review the information from a particular slip.

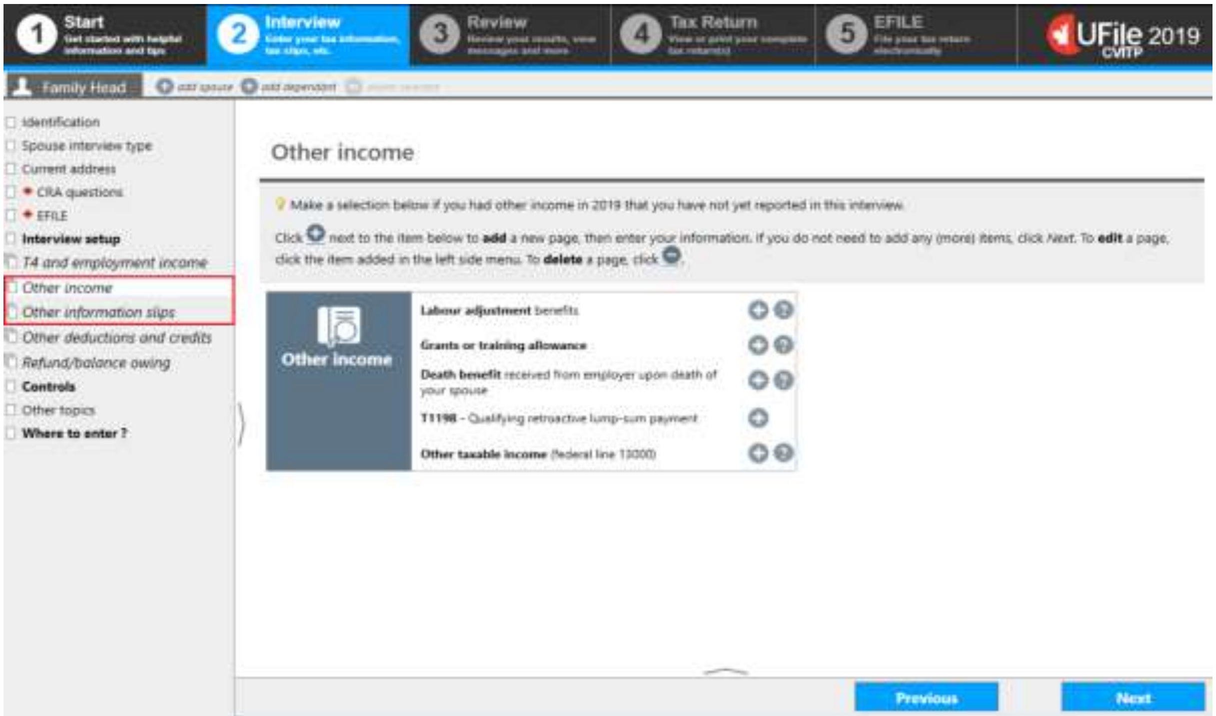
Enter any remaining slips that you may have and click **Next** to bring you to the next section.



If you need to correct any information for a particular slip, you can return to the page by clicking on the slip's name from the left side menu.

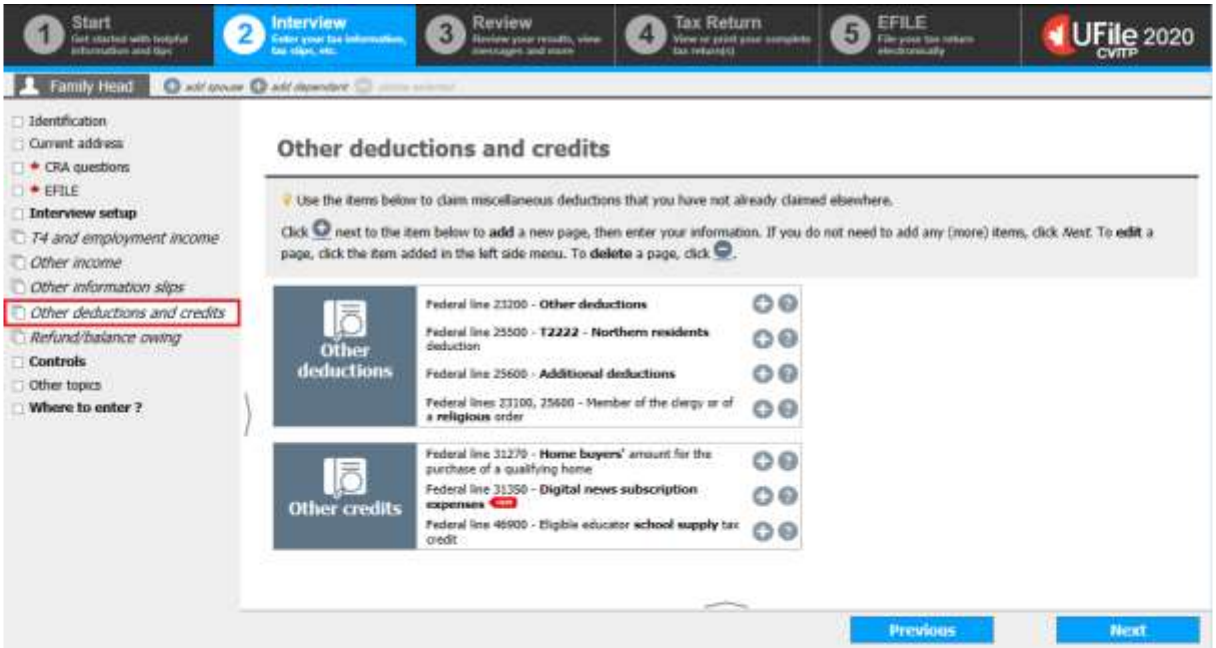
To delete a slip, click the **minus (-) sign** to the right of that specific slip.

Other income and information slips



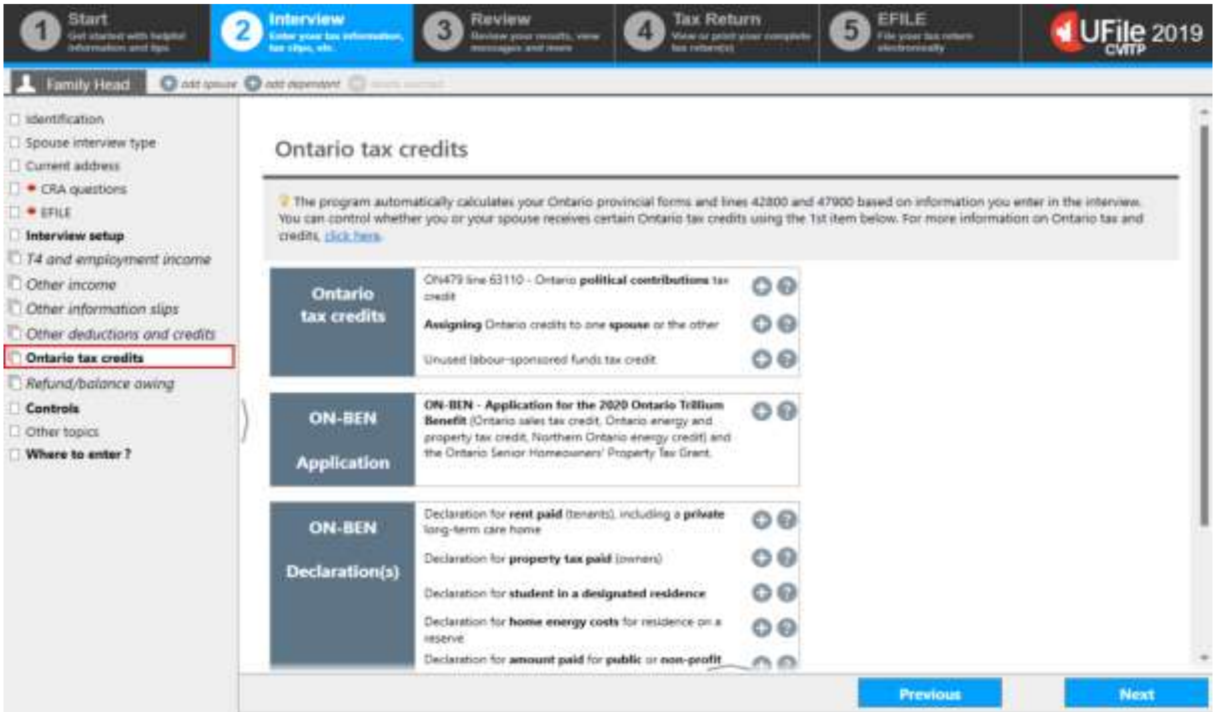
Situations that are not found in the **Interview setup** may be found under **Other income** or **Other information slips** in the left side menu.

Other deductions and credits



The **Other deductions and credits** section will only appear in the left side menu if it is selected in the **Interview setup**, under **Other topics**. This section is where topics such as the **Northern residents deduction** are located. For more information, see Northern residents.

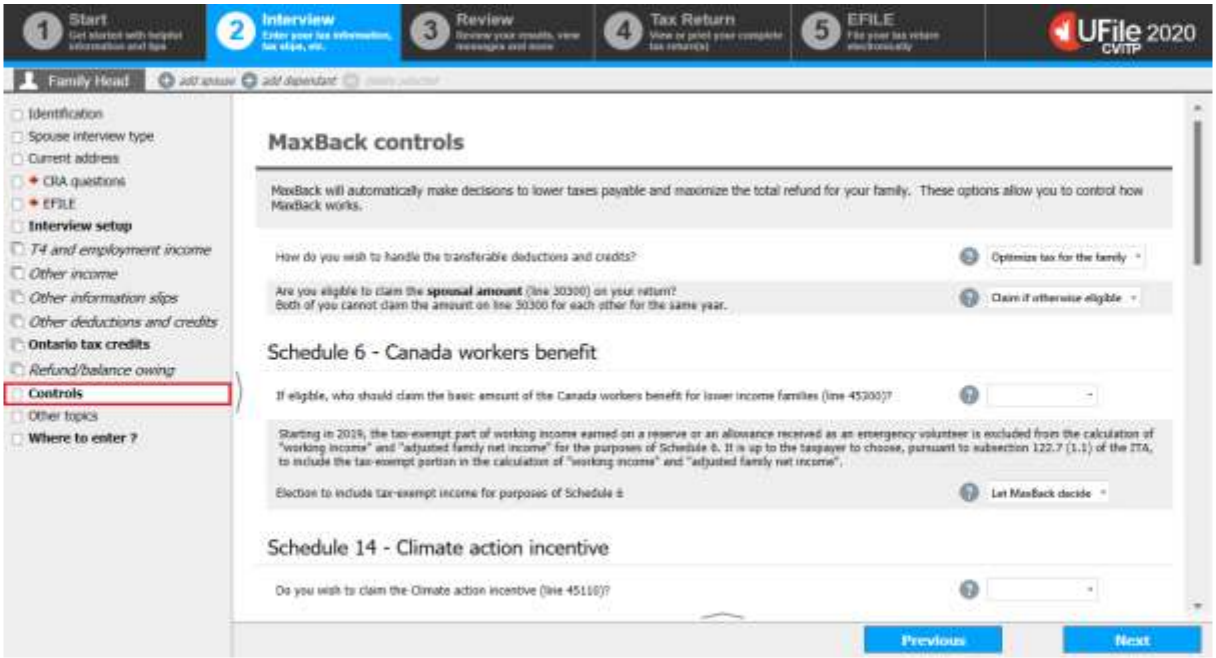
Provincial tax and credits



Additional sections, such as provincial or territorial tax and credits, will populate in the left side menu based on the information provided when completing the **Identification** section. In this example, Ontario was the province of residence and, therefore, the **Ontario tax credits** section was generated.

For information on Provincial and territorial benefits and credits, see Resources.

Controls – MaxBack



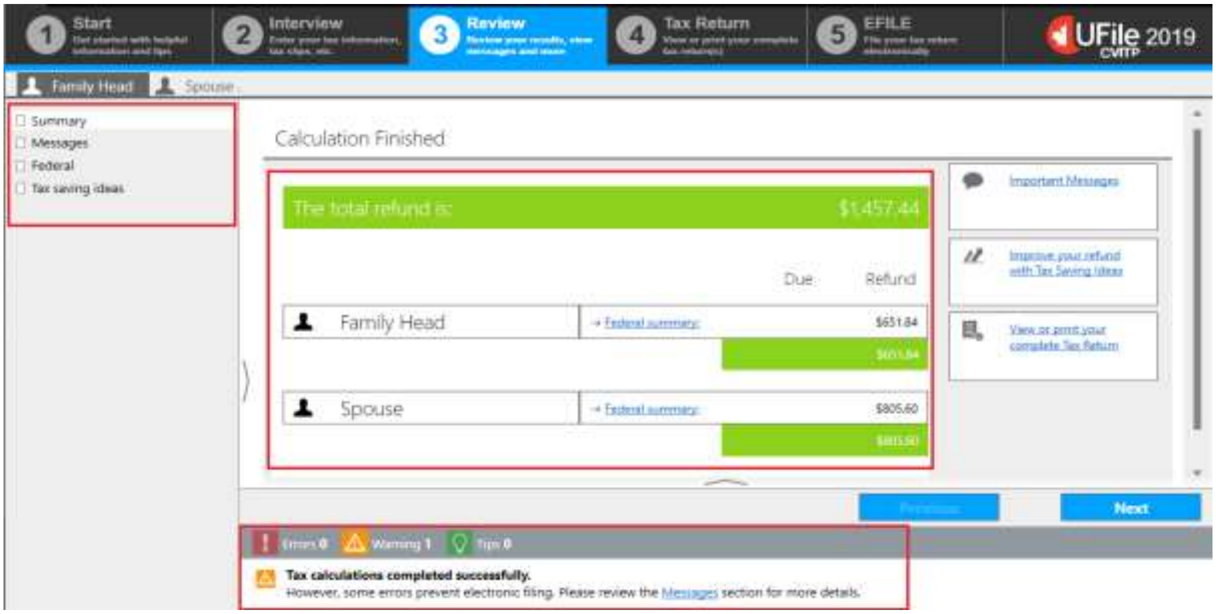
MaxBack controls examine your entries for possible credits, deductions, or transferable amounts. This allows UFile to consider all opportunities to lower the individual's tax payable and maximize their refund.

The options you select on this screen will determine how **MaxBack** will work. You are not required to make any changes to the settings on this page.

MaxBack will automatically make decisions that are beneficial to the individual or family and checks that the data is accurate and complete. It also provides easy-to-understand warnings and notes for possible discrepancies or tax savings that may have been missed.

Note that all applicable tax rules are built into the software.

Review of results and calculations



The **Review** tab, found on the ribbon, allows you to review a summary of the information entered.

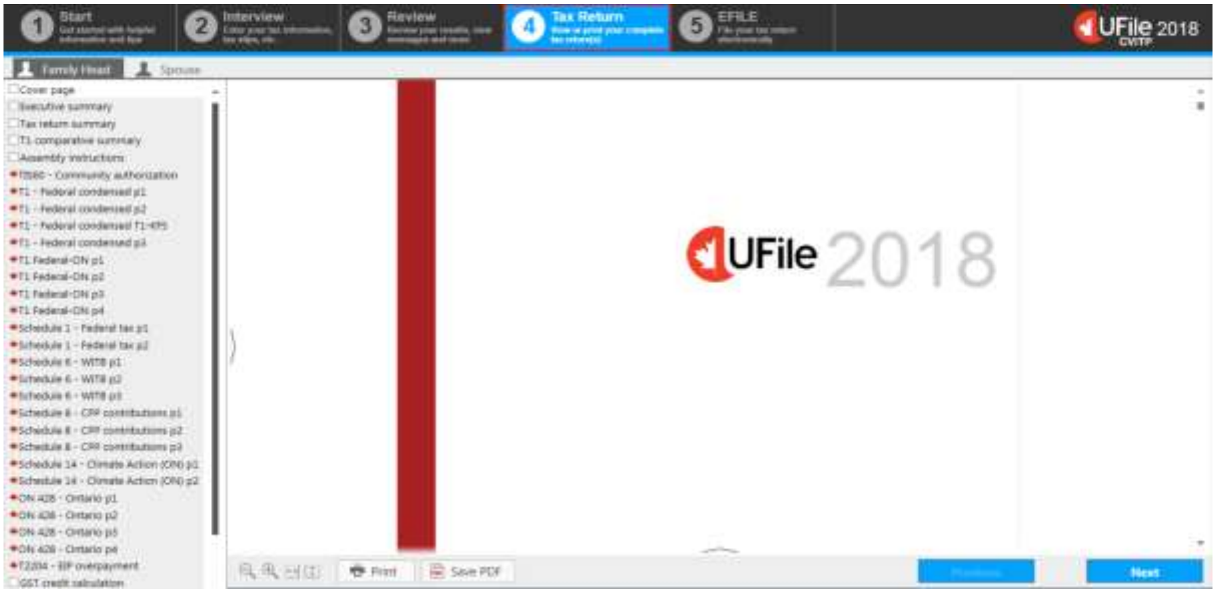
On the **Calculation Finished** page, UFile will display the family's total result, followed by a breakdown of each family member's individual results.

The left side menu will display a number of options:

- **Summary** (the screen shown now) will display either **the total refund** (highlighted in green) or **the total amount owed** (highlighted in orange)
- **Messages** will display **Errors**, **Warnings**, and **Tips**. These options are also found at the bottom of every screen
- **Federal** will display a summary of the income tax return
  - Clicking on a line number of the tax return will open the **UFile help** window and provide you with more details
- **Tax saving ideas** will display tax advice tailored to the individual's situation

If errors are detected, a balance will not be calculated and an error message will appear. Review the **Messages** section for more details. Review any errors identified and select **Click here to fix**. You will be automatically redirected to the page in the **Interview** section where you can make the necessary corrections.

Finalizing the tax return



Select the **Tax Return** tab to generate the complete tax return, including all of the required schedules and forms, if applicable. You can view any of the pages by either scrolling down the main page or selecting a specific page from the left side menu.

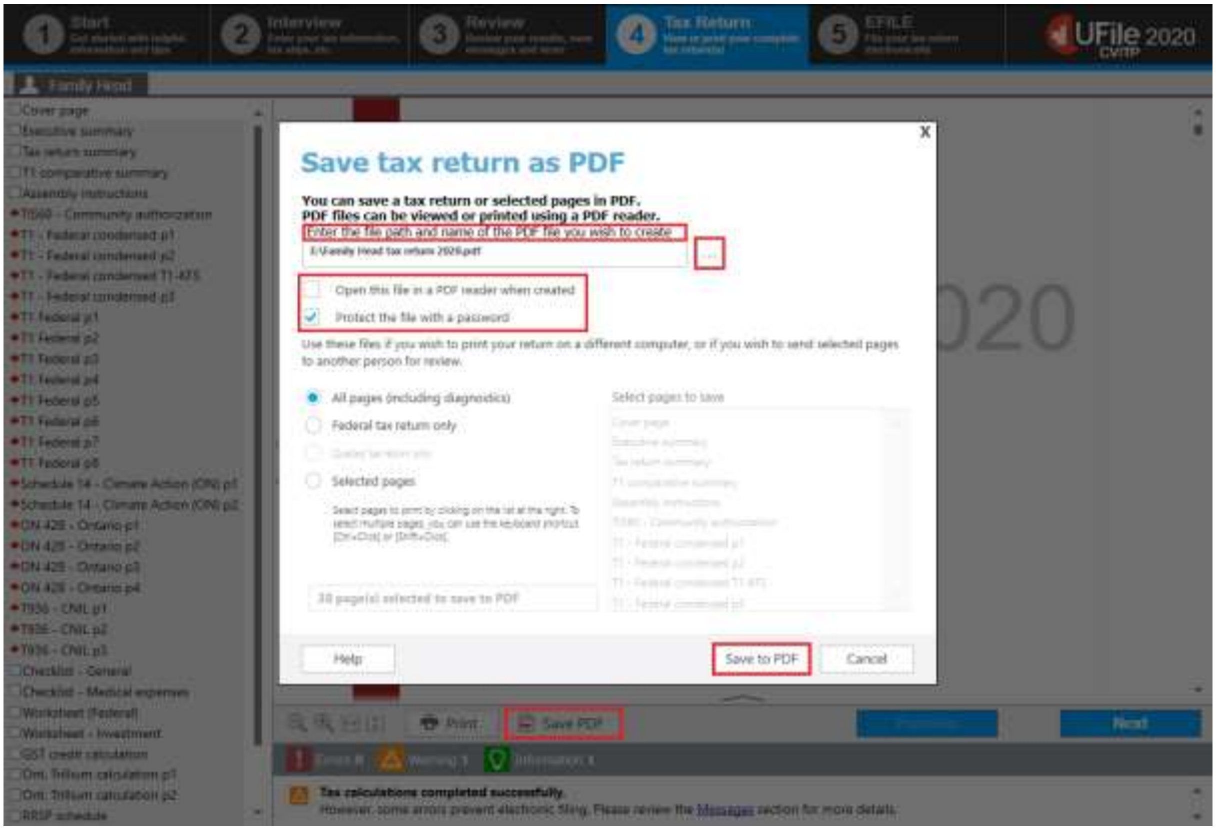
UFile software will automatically generate all applicable schedules and forms, including **form TIS60, Taxpayer Authorization**, which can be printed. For more information on how to print, see Providing the tax return and forms.

Note

To review the tax returns generated for other family members, you must select the profile tab for the individual whose tax return you would like to view, then click the **Tax Return** tab.

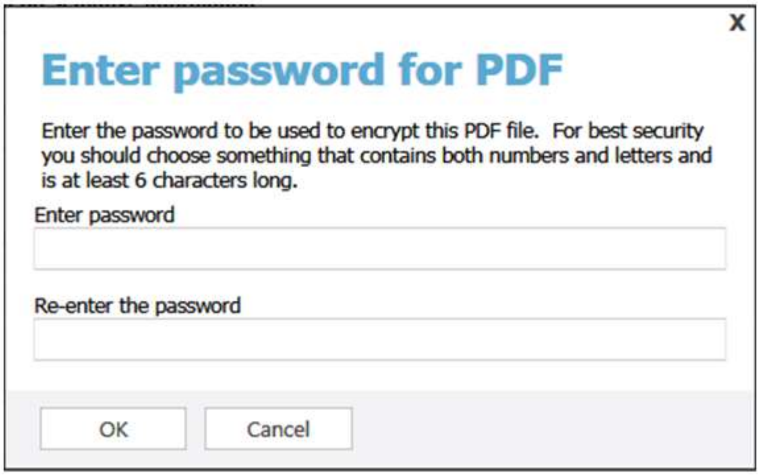
Providing the tax return and forms

The CRA encourages electronic filing; however, it also recognizes that you may need to provide specific pages or a copy of the tax return to an individual. You can either save them as a PDF or print them for the individual.

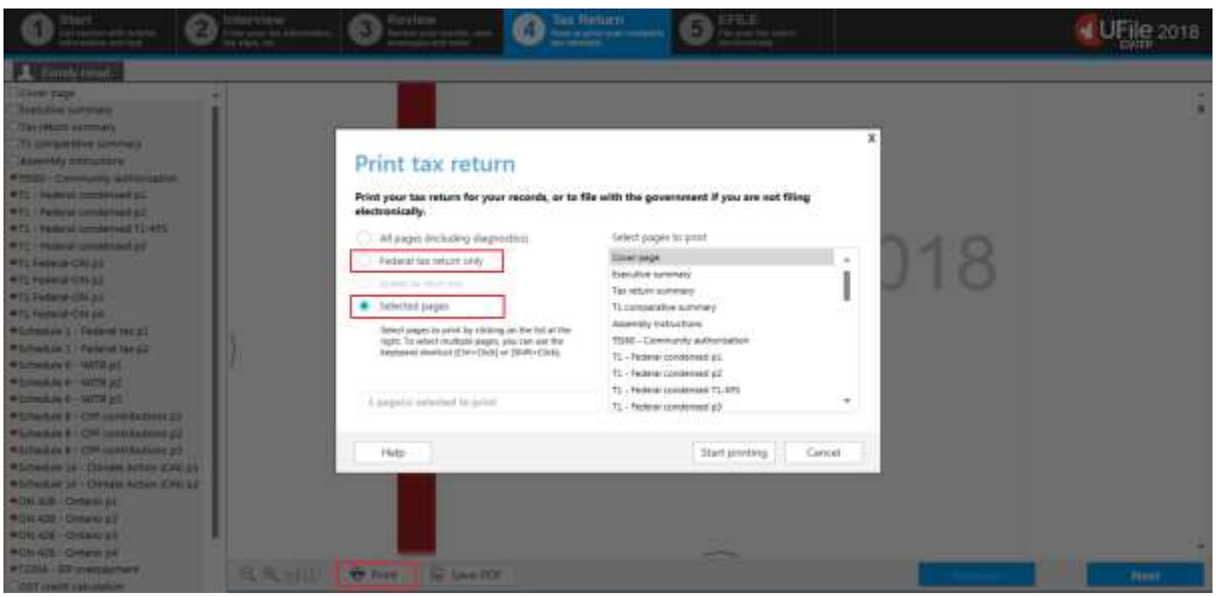


To save specific pages or a copy of the tax return as a PDF:

- click **Save PDF** button, found at the bottom of the **Tax Return** page
- a pop-up window, **Save tax return as PDF**, will appear
- enter the file path and the name of the PDF file you wish to create
- unselect the box **Open this file in a PDF reader when created**
- select the box **Protect the file with a password**
- select either, **All pages (including diagnostics), Federal tax return only**, or **Selected pages**, depending on what you need to provide to the individual
- click **Save to PDF**



- a pop-up window, **Enter password for PDF**, will appear
- enter the password you and the individual decided on in both fields
- click **OK**



To print the specific pages or copy of a tax return:

- select the **Print** button, found at the bottom of the **Tax Return** page
- a pop-up window, **Print tax return**, will appear
- select either, **All pages (including diagnostics)**, **Federal tax return only** or **Selected pages**, depending on what you need to print for the individual

When **All pages** or **Federal tax return only** is selected, there is no further action required. Simply click on **Start printing**.

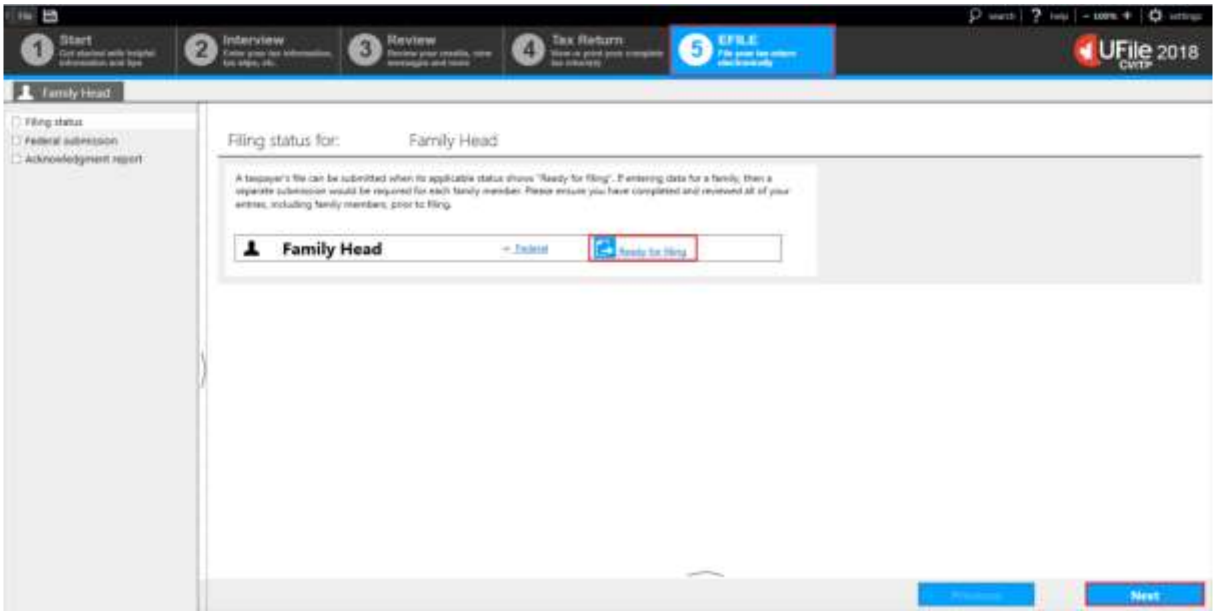
When **Selected pages** is chosen, you can select individual forms, schedules and other pages, by holding down the `Ctrl` or `Shift` key on your keyboard and using your mouse to click on the pages you wish to print. Once you have selected all of the pages you require, click on **Start printing**.

Note

To minimize the number of pages you are printing, you can choose **Federal tax return only** or **Selected pages** rather than **All pages**.

If you are printing the tax return to send to the CRA for processing, choose **Federal tax return only** which will include only the main pages of the tax return.

EFILING the tax return

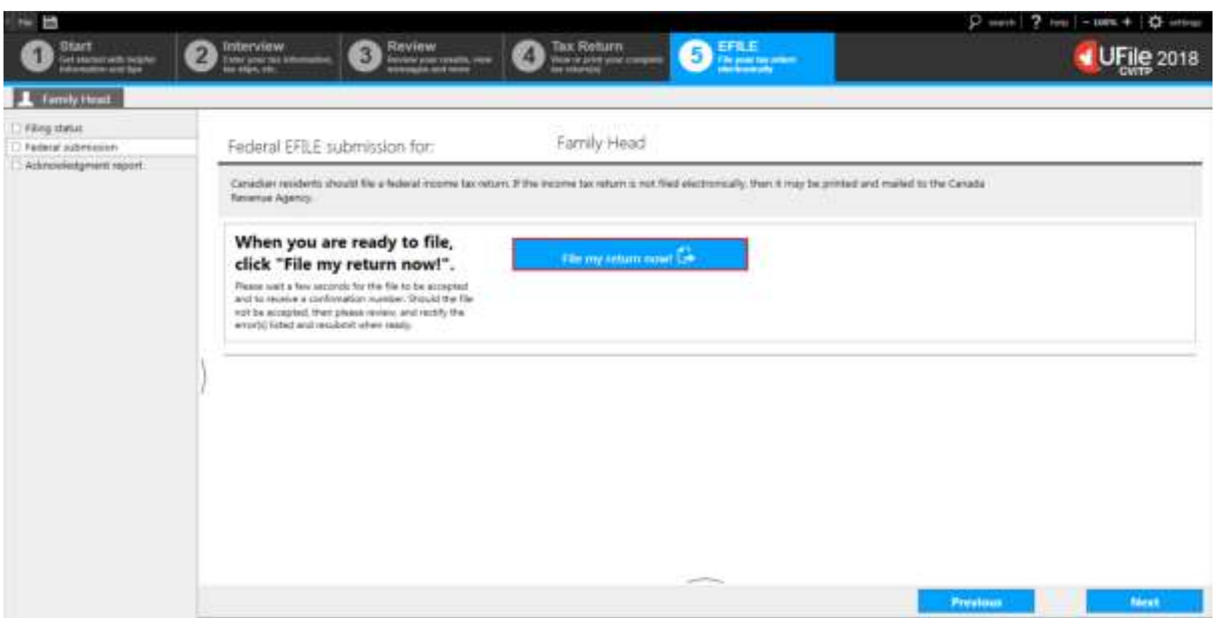


There are a number of steps that the software will take you through in order to successfully transmit a tax return using **EFILE**.

After you click on the **EFILE** tab in the ribbon, the screen above will appear.

The filing status is displayed to the right of the individual's name.

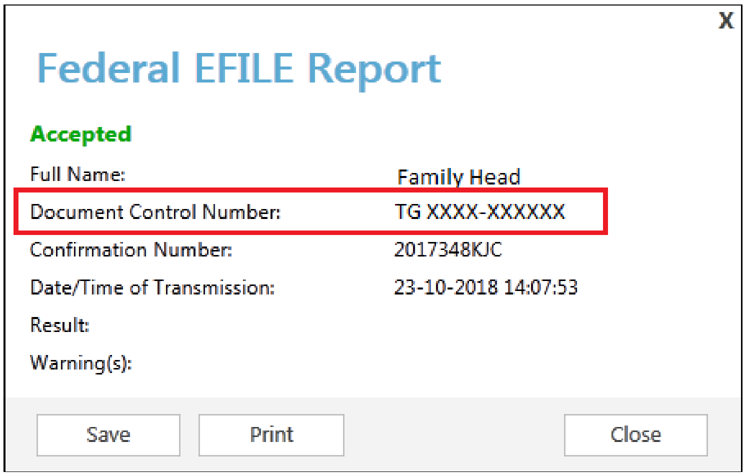
If the filing status is **Ready for filing**, click on the link or select **Next**.



Federal submission is the next screen.

If you are ready to file the tax return, click **File my return now!**

Once you click **File my return now!**, UFile will connect directly to the CRA and transmit the tax return. Transmission may take a few minutes, as an initial review is conducted on each tax return transmitted.



Once the review is completed, a **Federal EFILE Report** will be displayed, providing you with a Document Control Number.

If a tax return passes the error detection in the EFILE system, an **Accepted** message will appear in green, a **Confirmation Number** will be generated, and **code 180** or **182** will be displayed along with an explanation that the tax return has been received by the CRA.

For more information on transmitting the return, see Transmitting the return.

Rejected tax return

If there are issues that prevent the transmission and the tax return was not accepted by the CRA, you will see the message **Rejected – Please review the error(s) below** in red at the top of the **Federal EFILE report**.

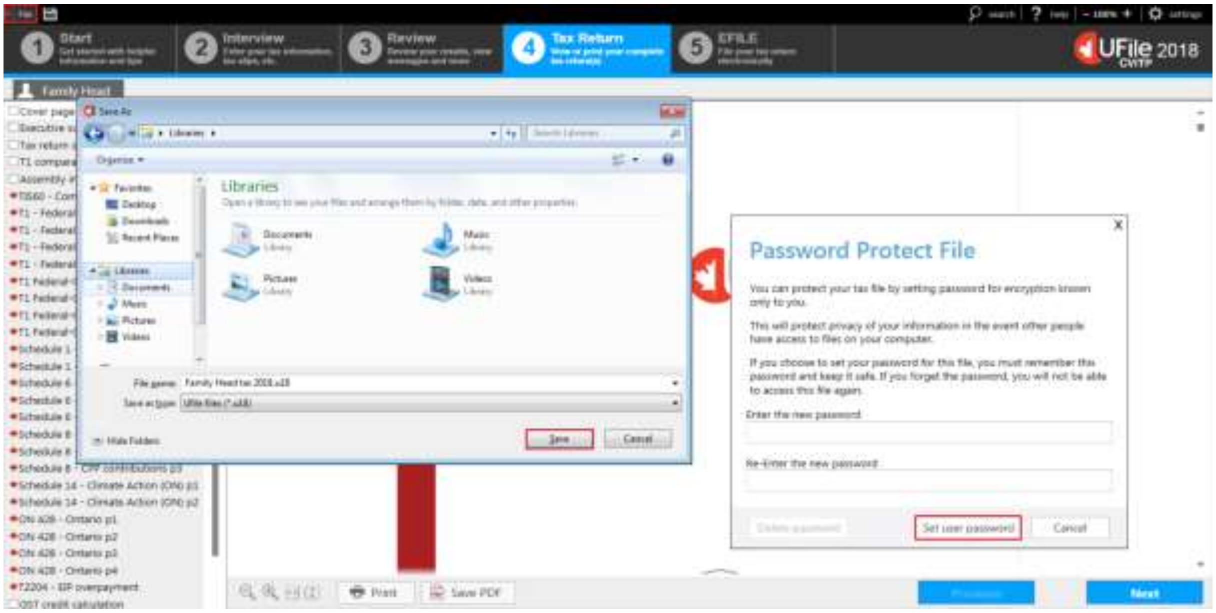
Depending on the reason for the rejected transmission, an explanation may show in either the **Result** or **Error Code(s)** section indicating which fields have to be corrected.

Note

An EFILE transmission can be rejected multiple times with different error codes.

For more information on EFILE error codes, see Verifying EFILE transmission errors.

Save a tax return



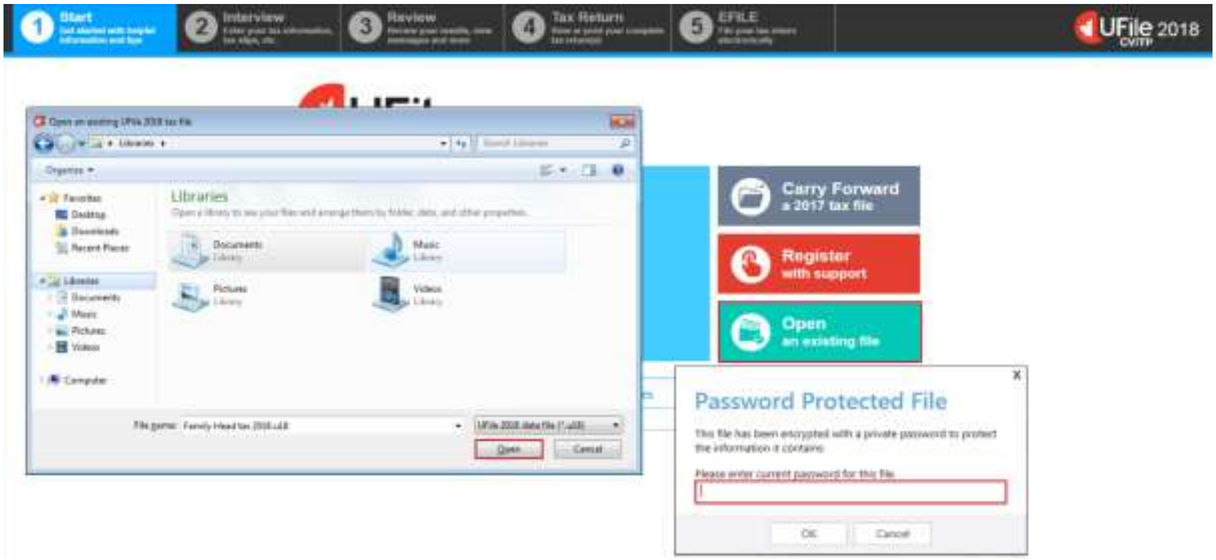
UFile CVITP software has enforced password protection to encrypt information when saved. When saving a file using **Save as**, a pop-up window will appear. Select the location where the file will be saved (should always be on a USB flash drive, **never** on a hard drive). If the default location is not correct, click the file-folder icon and select the location that you will save the tax return to and click **Save**.

Once you have encrypted and saved the tax return, a **Password Protect File** pop-up window will open. It is recommended that you use the same password for all of the tax returns you complete. Once you have entered a password, click **Set user password**.

Note

You **do not** have to save the tax return in order to print it, or to transmit it using EFILE. This step is **only** necessary in instances where you are unable to transmit a return immediately upon completion. For more information, see the important note under Transmitting the return.

Open a saved tax return



To open a file that you have previously encrypted and saved, click **Open an existing file** on the start screen.

A pop-up window will ask you to find the location of the file that you want to open. Click the folder icon to select the location. Then click **Open**.

A new pop-up window will ask for the password to the encryption. Enter the password, click **OK,** and the file will open.

Getting help with UFile

Go to UFile CVITP to get answers to frequently asked questions and other helpful information for volunteers.

If you have an error message with no suggested fix, try the following:

- Go to the UFile Forums page and copy the error message into the search bar
- Go to the UFile virtual support agent page and request assistance
- Call the dedicated help line for volunteers at 1-866-398-3488

Preparing income tax returns: before, during and after

Reminder for CVITP Virtual clinics

Guidelines are available to help you through some of the steps involved with preparing tax returns virtually.
Please refer to Important note: CVITP Virtual clinics – Guidelines and resources for volunteers.

Important note

An individual's information must be kept secure and confidential at all times.

- Do **not use or disclose** the individual's information for any purpose other than to complete their return
- Always be sure to securely store the individual's information in a locked drawer or cabinet. **Never** leave an individual's information unattended
- In the event of any type of security breach, such as lost, stolen or compromised data, tell your community organization and your Canada Revenue Agency (CRA) coordinator **immediately**

Before preparing income tax returns

There are several steps for preparing tax returns. To ensure you have everything you need, we recommend you follow these guidelines:

Registration reminders

Before you prepare income tax returns, you must be affiliated with an organization. Your CRA coordinator may be able to help you find one. You must also:

- Register as a CVITP volunteer (annual registration).
- Register for EFILE, to electronically file tax returns (initial registration or annual renewal).
- Obtain a RepID (one-time registration for Auto-fill my return).
- Obtain a police records check (PRC) if you:
  - will be filing paper returns
  - plan to use Auto-fill my return
  - will have access to taxpayer information

For more information, please refer to Register to volunteer.

Supplies and logistics

Check with the organization to confirm the availability of supplies and the logistics of the clinic.

Recommended supplies:

- Desktop or laptop computer
- Forms TIS60 - CVITP Taxpayer Authorization (mandatory) and CVITP pre-populated Authorization request – signature page (if using Auto-fill my return)
- UFile activation key
- EFILE number and password
- Internet connection

Useful supplies:

- Printer and USB flash drive
- Federal Income Tax and Benefit Guide
- Forms, such as the T1 Adjustment request (T1-ADJ), Direct deposit enrollment (8001-522E), Address change request (RC325) and Disability Tax Credit Certificate (T2201)
- Pre-addressed tax centre envelopes
- Pencils, paper, calculator, stapler, and other general office supplies

> **Note**
>
> Most of the forms commonly used by CVITP volunteers can be accessed and printed directly from Resources, under the Useful forms tab. You can also print or order forms through the Order forms and publications web page, call the dedicated help line for volunteers, or contact your CRA coordinator.
> Forms TIS60 - CVITP Taxpayer Authorization and CVITP pre-populated Authorization request – signature page are also available when using UFile CVITP software.

Logistics:

- Time of arrival (before the start of your shift)
- Duration of appointments (time scheduled for each appointment)

> **Note**
>
> To ensure that you have sufficient time to set up your workstation, we recommend arriving at least 30 minutes before the start of your shift. Please check with your host organization to see if they can accommodate extra time for you to prepare.

UFile setup

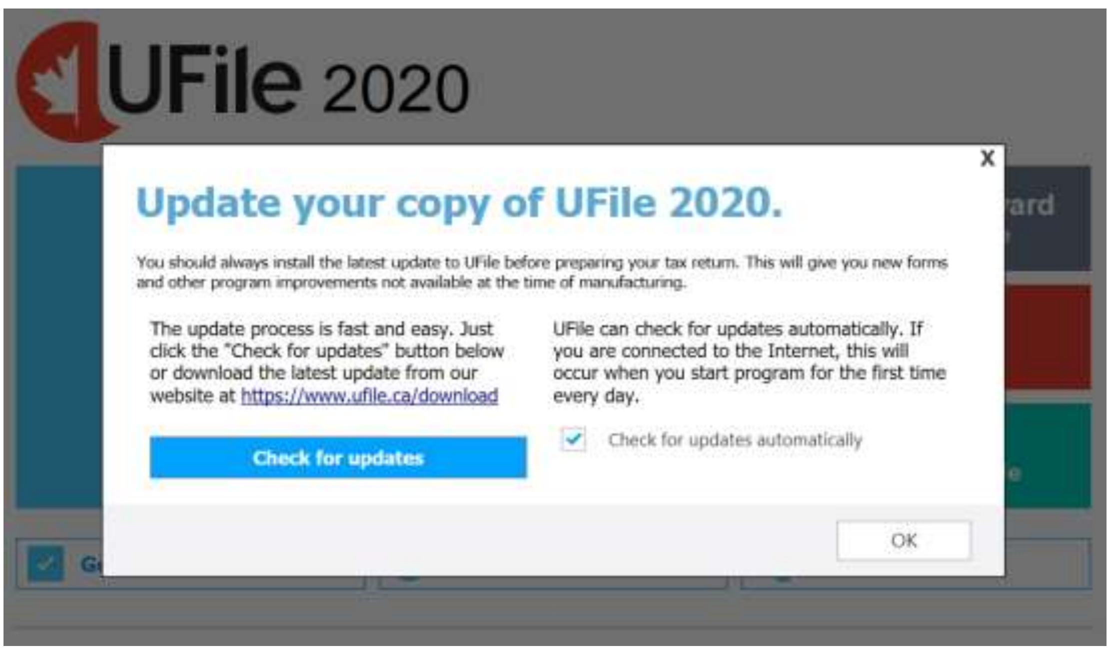
A new version of UFile CVITP software is released each year. If you intend to have the software on your personal laptop for use at CVITP clinics, the download link and activation key will be emailed to you by your organization or CRA coordinator.

UFile CVITP can also be downloaded for prior tax years and the necessary activation keys are available from your organization or CRA coordinator.

Always download UFile updates to ensure you are using the most up-to-date version available. We recommend that you set your tax software to **Check for updates automatically**.

Note

Windows® 10 is required for the proper operation of the UFile CVITP software. UFile CVITP software is not compatible with Macintosh (Apple) operating systems. For more information about system requirements, see UFile CVITP software installation.



EFILE NetFile setup in settings

If you are working on a computer that is also used by other volunteers within the same community organization, you must open the **EFILE-NetFile setup** and ensure that **your** EFILE number, password and COIN (if available) are entered correctly **before completing any tax returns**.

Note

Your organization will receive a **CVITP Organization Identification Number** (COIN) in their registration approval letter.

The **COIN** is a unique and permanent, eight-digit identification number. It will remain unchanged for your organization every year, even if your organization takes a break from participating in the CVITP.

Your organization is responsible for sharing the COIN with volunteers **and** ensuring it is entered into the appropriate field of UFile CVITP.

- If a COIN has not been entered, the software will prompt you to enter a COIN before you can transmit.
- If you do not have a COIN, you may select No and proceed as normal.

You will still be able to prepare and transmit the tax return. However, if your organization applies for the CVITP Grant the tax return will not be counted by the CRA when verifying your organization's self-reported number of returns submitted.

For more information on the COIN, see Free tax clinic host's identification number.

For information on how to enter your EFILE number, password and COIN information, see EFILE-Netfile setup.

Preparing income tax returns

Establishing a consistent process can help you prepare returns more efficiently.

The following section will provide you with an overview of the steps for completing a tax return, as well as suggestions and tips that may help you develop your own working method.

Screening to confirm eligibility

Individual information must be appropriately screened to ensure eligibility criteria for the program is met. Volunteers in a support role are usually responsible for the screening process. For more information, see eligibility criteria.

Note

File my Return is a program that offers the ability for eligible individuals to file their tax return by answering a series of short questions through an automated phone service.

The service is only available to individuals who received an invitation from the CRA to participate. The invitation will arrive by mail, usually by February, and provides all the information needed for the automated service.

If during the screening process an individual confirms they received a File my Return invitation letter, volunteers should verify if they contacted the CRA.

- If they have **not** yet contacted the CRA, volunteers may suggest they do so, or offer to complete their tax return in person or virtually by using the provided tax preparation software.
- If the individual contacted the CRA to use File my Return, no further action is required on the volunteer's behalf.

For more information on this automated service, see File my Return.

Validating the individual's identity

Reminder for CVITP Virtual clinics

Guidelines are available to help you through some of the steps involved with preparing tax returns virtually.

Please refer to Important note: CVITP Virtual clinics – Guidelines and resources for volunteers.

You **must** get proof of identity from the individual **before** you prepare their return.

Proof of identity must:

- be valid
- be government issued
- include a photo

Examples of valid identification include:

- provincial or territorial (or equivalent abroad) driver's license or photo identification
- Canadian or foreign passport
- Indian status and identification card
- military or other government employee identification card

Important note

A power of attorney (POA) is a legal document giving one person the power to act on behalf of another person. POA can be granted to act on behalf of an individual specifically for property and finances, specifically for health or personal care decisions, or for both. It is important to ensure that the individual has the correct authority before proceeding. If an individual indicates that they have POA for someone, but they do not have the legal documentation on hand, contact the dedicated help line for volunteers. The individual will need to speak with a telephone agent to answer confidentiality questions. Once confidentiality screening is met, the agent will confirm if the CRA has a record of the POA on file. Click here for more information on power of attorney.

Signing the authorization forms (Section I of form TIS60, Authorization request – signature page)

Reminder for CVITP Virtual clinics

Guidelines are available to help you through some of the steps involved with preparing tax returns virtually.

Please refer to Important note: CVITP Virtual clinics – Guidelines and resources for volunteers.

To be authorized to complete an individual's tax return (paper or electronic) as a CVITP volunteer, you **must** have the individual sign form TIS60, Community Volunteer Income Tax Program – Taxpayer Authorization:

- see image below, followed by Step 1 of 2 – Completing form TIS60

If you will be using Auto-fill my return to complete the return, you **must also** have the individual sign an Authorization request – signature page.

Note

If you are using the Auto-fill my return service, be sure to read the script **before** having the individual sign the Authorization request – signature page. You can also refer to the **Useful forms** tab under Resources for a copy of the script.

To learn how to send the Authorization request to the CRA, see How to use Auto-fill my return.

TIS60, Community Volunteer Income Tax Program – Taxpayer Authorization

Section I

Canada Revenue Agency / Agence du revenu du Canada

Community Volunteer Income Tax Program
Taxpayer Authorization

Protected B when completed

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)

Step 1 of 2 - Completing form TIS60

Section I

Before you start preparing the return, **Section I – Authorization** needs to be completed and signed. By signing the TIS60, the individual consents to having their tax return prepared by a CVITP volunteer. A TIS60 must be signed for **each** tax return being completed by a volunteer.

- **Part A – Identification** identifies the individual
- **Part B – Disclaimer**, the individual acknowledges with their signature that their tax return is being prepared by a volunteer. The individual whose information is in Part A must sign Part B. However, Part B can be signed by a legal representative, on the individual's behalf, provided they have the authorization to do so. More information on this can be found in the Important note for POA.

Section II

Section II of form TIS60 is **only applicable** if the return will be electronically filed (EFILED), and instructions for completing this section can be found later on this page under Completing Section II of form TIS60.

Note

UFile CVITP will automatically generate form TIS60. The form is also available under Resources, **Useful forms** tab.

If you do not have the ability to print forms, hard copies of the TIS60 can be obtained by contacting your CRA coordinator or by calling the dedicated help line for volunteers.

Verifying the information on the slips and receipts

Ensure the information on the slips is correct (for example, name, SIN, and issuer).

Confirm that the individual has all required information slips and receipts.

Information slips and receipts may include:

- T4, T5, T5007, T4A, and T4(OAS)
- receipts for child care, medical expenses, and RRSP contributions
- charitable donation receipts, including those made in the current year and any donations made and not claimed within the last 5 years
- tuition receipts, such as T2202, TL11A, or TL11B

Note

If an individual is missing a slip, there are several ways for you to obtain the information. You can use Auto-fill my return, call the dedicated help line for volunteers at 1-866-398-3488, or the individual can contact their employer or payer. If a slip is not available, you can use pay stubs or statements to estimate the missing income and deductions.

The individual must be present if you call the dedicated help line for volunteers to obtain their information. The individual will need to answer confidentiality questions. If confidentiality is met, the individual can provide the agent with verbal authorization for you to speak on their behalf. Verbal authorization is only valid for the duration of that telephone call.

Important note

If you know or suspect that the information an individual provides to you is not accurate or contains omissions, withdraw your services.

Organizing the slips and receipts

It is important to familiarize yourself with the structure of the UFile CVITP software. Pay close attention to the order in which particular slips and receipts are required throughout the return. Noticing this will help you better organize the slips and receipts as they apply to the different sections of the Income Tax Return. For example, keeping all T4 slips together so they are easy to find when entering employment income information.

Questions to ask the individual

It is recommended that you ask the following questions, even if the individual has already answered them by CVITP volunteers:

- How many tax years do you need to complete? For what years?
- Will returns for other family members, such as a spouse or common-law partner, need preparing?
- Do you have children or other dependants? How many?
- Have you, your spouse or dependant(s) (if applicable) been approved for the T2201, Disability Tax Credit Certificate?
- How many different employers did you have this year?
- In the last year, have there been any changes to your marital status, address, or dependants (for example, custody changes)?
- Did you receive or earn any tips?

Keep in mind, questions you need to ask may not be limited to this list!

Note

Tips, gratuities, or occasional earnings may not be shown on a T4 slip. If they are not included, it is the individual's responsibility to provide you with the amounts.

Entering the information in UFile

Click **Start on a new tax file** and enter all required information into the different fields in the **Interview** tab. Read each question carefully to ensure the correct information is provided.

Note

We strongly recommend that you read through each of the Frequent client scenarios. These examples will help you become familiar with commonly encountered tax return situations at free tax clinics. Each scenario contains examples and screen-by-screen instructions to guide you through the tax software.

It is also recommended that you familiarize yourself with your region's provincial and territorial tax, credits and programs.

Identification

Enter the individual's identification information, including name, social insurance number, date of birth, province of residence, and marital status.

Current address

Enter the individual's current mailing address. If the individual moved since they filed their last tax return and did not inform the CRA, providing the current mailing address here will ensure that their records are updated.

CRA questions

Complete all fields found on the **Canada Revenue Agency (CRA) questions** page.

If the individual has never completed a tax return and you will be completing multiple years for them, only select **Yes** for the question **Are you filing an income tax return with the CRA for the very first time?** on the earliest return you are preparing. For example, if the individual has to file 2019, 2020, and 2021, make sure to only answer **Yes** in the 2019 return. For years after 2019, you would select **No**.

If the individual indicates that they have sold their principal residence in the tax year, see Sale of a principal residence.

Under the **Elections Canada** section, if you answer **Yes** to the question **Do you have Canadian citizenship?**, an additional question will appear, asking if the individual authorizes the CRA to share their name, address, date of birth, and citizenship information with Elections Canada. Answering **Yes** to this question will update the National Register of Electors (the Register).

Additional questions may also be generated on the **Canada Revenue Agency (CRA) questions** page, and in the left side menu, based on the individual's province of residence on December 31 of the tax year. For more information, see CRA questions.

When selecting a response to the question, **I accept the terms and conditions and I choose to receive email notifications from the CRA**, we recommend that you always answer **No**.

Note

Selecting **Yes** will authorize the CRA to provide all correspondence to the individual electronically through My Account, including their notice of assessment, and **paper copies will no longer be issued**.

Electronic filing – EFILE

The first question found on this page is, **Will you be using CRA-Auto-fill my return service for this taxpayer?** If you answer **Yes**, refer to How to use Auto-fill my return. Once you have completed the AFR process you will continue with the steps provided below.

Note

Using the Auto-fill my return service is optional. You can still electronically file returns without using this service. However, the CRA encourages the use of AFR as it helps to ensure fewer errors and more accurate returns.

As a CVITP volunteer, you can electronically transmit (EFILE) tax returns to the CRA for the 2017, 2018, 2019, 2020 and 2021 tax year(s). If you are completing a return for any of these years, select **Yes** to the question **Will you be using EFILE to submit this return to the CRA?**

In order to complete prior year returns with UFile CVITP software, you must install the applicable version for each year you wish to prepare. If you are preparing prior year tax returns, select **Yes** in response to the question **Will you be using EFILE to submit a prior year federal return, today or within the next two days?**

Although you cannot transmit returns electronically prior to 2017, you can still complete and print the returns using UFile CVITP. You can prepare tax returns as far back as ten calendar years. For information on how to print returns, see Providing the tax return and forms.

> **Note**
>
> When preparing previous year returns, it is recommended that you begin with the earliest year and continue in order.

Interview setup

In this section, you must indicate all **tax situations** that apply to the individual by checking the applicable boxes. For more information, see Interview setup.

Review

Once all of the individual's information has been entered and you reach the **Review** tab, make sure:

- all personal information (for example, name and address) has been entered correctly and is up to date
- all applicable, spouse and dependant information has been accurately recorded
- all information slips and receipts have been entered correctly
- all applicable provincial credits and benefits have been claimed
- all UFile warnings and error messages
- the individual has been informed if an amount is owing, and refer them to Payment options for individuals

> **Note**
>
> If applicable, make sure that a profile has been added for each of the individual's eligible dependants, as it could affect the calculation of their benefit and credit entitlements. For more information, see Families.

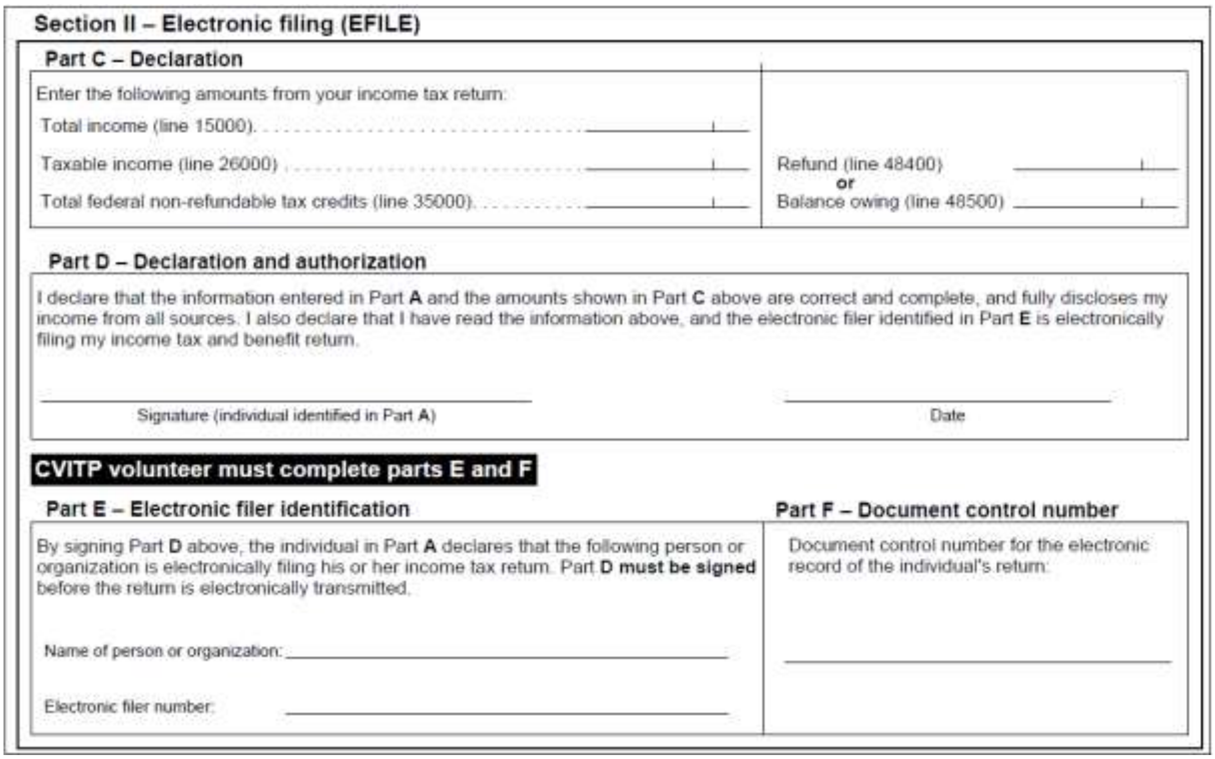
Completing Section II of form TIS60

Reminder for CVITP Virtual clinics

Guidelines are available to help you through some of the steps involved with preparing tax returns virtually. Please refer to Important note: CVITP Virtual clinics – Guidelines and resources for volunteers.

TIS60, Community Volunteer Income Tax Program – Taxpayer Authorization

Section II



Section II – Electronic filing (EFILE)

Part C – Declaration

Enter the following amounts from your income tax return:

Total income (line 15000)

Taxable income (line 26000)

Total federal non-refundable tax credits (line 35000)

Refund (line 48400)

or

Balance owing (line 48500)

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:

Step 2 of 2 - Completing form TIS60

If the return is being electronically filed, both the volunteer and the individual must complete **Section II**.

- **Part C – Declaration**, the volunteer must record the total and taxable income amounts, total federal non-refundable tax credits, and if applicable, the refund or balance owing from the completed tax return
- **Part D – Declaration and authorization**, by signing, the individual acknowledges that they have reviewed the information from Part A (Identification), and Part C

(Declaration) and that the information provided is correct. The individual's signature also authorizes the volunteer to electronically file the tax return. Part D can be signed by a legal representative, on the individual's behalf, provided they have the authorization to do so. More information on this can be found in the Important note for POA.

- **Part E – Electronic filer identification**, the volunteer must record their name and EFILE number
- **Part F –** a **Document control number**, is generated upon EFILE transmission and must be recorded by the volunteer

Note

The **Document control number** (DCN) is assigned to the tax return at the time of transmission and acts as an identifier for that return while it is being processed by the CRA. It can also be assigned to a tax return the first time it is saved. It is important to remember that a DCN does not mean that the return has been successfully transmitted to the CRA. For more information on Accepted EFILE transmissions, see EFILING the tax return.

Remember

- **Always** give the completed TIS60 to the individual for their records
- Do **not** tell the individual to send it to the CRA
- **Never** keep a copy of the TIS60 or send it to a CRA coordinator

Ensure that TIS60 has been signed by the individual. If you are preparing returns for a family, ensure that **each family member** has signed their own TIS60.

Providing the tax return and forms

Although the CRA encourages electronic filing, it also recognizes that you may need to provide specific pages or a copy of the tax return to an individual. You can either save them as a PDF or print them for the individual. See Providing the tax return and forms.

If saving or printing is not an option, you can obtain hard copies of the TIS60 by contacting your CRA coordinator. Your coordinator can also provide you with blank copies of Form T1260, Income Tax and Benefit Return Summary, which is an option that can be used instead of a printed T1 summary.

These forms can also be found in Resources, under the **Useful forms** tab.

Important note

If you print tax returns or other documents containing the individual's information using a shared printer, ensure that you pick them up promptly. **Do not leave them on the printer for others to see.**
Some printers, scanners, and copiers may retain memory.

- If you are using a **personal printer** that retains memory, it is important that you clear the memory **regularly**
- If you are using a shared printer, your organization will ensure that the memory is cleared regularly

Transmitting the return

Each person's return must be transmitted individually, **immediately upon completion**. For step-by-step instructions on how to transmit the return using UFile CVITP, see EFILING the tax return.

Note

- **Transmission** means the tax return has been electronically sent to the CRA
- **Accepted** means that the tax return has been successfully received by the CRA

Once the return has been transmitted, verify the status found on the **Federal EFILE Report**.

- If the report shows a green **Accepted** status:
  - Proceed to the steps found under After preparing the income tax return
- If the report shows a red **Rejected** status:
  - Review the errors displayed in the **Federal EFILE Report.** See Verifying EFILE transmission errors

For more information on the UFile CVITP, **Federal EFILE report**, see EFILING the tax return.

Note

The EFILE web service is only available to transmit the current tax year and the four preceding tax years. If you are completing tax returns for years beyond this period, they will need to be printed. The individual will have to mail them to the applicable tax centre. See Providing the tax return and forms.

Important note

There may be extenuating circumstances when it may not be possible to transmit a return immediately upon completion. For example, clinic locations where internet isn't available. In instances where you are unable to transmit a return immediately, ensure that you:

- **Always** encrypt returns using the tax software and save the files on a USB flash drive **only**
- **Never** save a copy of the individual's return on the hard drive of your computer. See Save a tax return for more instructions on this process in UFile CVITP.
- delete the saved return no more than **48 hours after the transmission has been accepted** by the CRA. To ensure that you are deleting the information correctly, refer to the steps provided in Formatting your USB flash drive to erase the data

Verifying EFILE transmission errors

If you receive error messages when transmitting the tax return, refer to the RC4018, Electronic Filers Manual, **Chapter 2**, for more information.
The manual explains how the error codes are set, what they mean, and how to respond to them.

Ensure that you correct the information as instructed in the manual **before** attempting to transmit the return again.

If you cannot find an error code in the RC4018, or need additional help resolving an error code, contact your regional EFILE Helpdesk support. This information can also be found under Resources.

Note

When attempting to re-transmit a return after correcting an error, it is important to ensure that you have received either a green **Accepted** status, or a red **Rejected** status in the **Federal EFILE Report** generated by UFile CVITP before moving on to a new individual's tax return.
If the **Federal EFILE Report** status for the re-transmission is:

- **Accepted -** proceed to the steps found under After preparing the income tax return
- **Rejected -** print a paper copy of the return for the taxpayer and instruct them to mail it to the CRA for processing. See Find a CRA address to ensure that you provide them with the correct mailing address for their applicable Tax Centre.

Paper returns

Here are a few reminders if you prepare paper returns:

- Add all box numbers for the same type of income slips and enter the totals on the applicable lines on the paper return. For example, add up the amounts in box 14 for **all** of an individual's T4 slips and enter the total on line 10100
- Ensure the individual signs the tax return at the bottom of page 8
- Enter a **1** in box 48700 at the bottom of page 8 of the tax return to indicate that it was prepared by a volunteer. This field is automatically completed when the return is prepared using UFile CVITP
- Attach all completed schedules, information slips, required forms, and receipts
- Instruct the individual to mail their paper return to the applicable tax centre
- Remind the individual to mail their return by the filing deadline to avoid possible late filing penalties or delays in the processing of their benefit payments

Note

If an individual wants to know when they can reasonably expect to receive their tax assessment you can refer to Service Standards in the CRA for the most current timeframes.

After preparing the income tax return

Once the tax return has been prepared and transmitted, completing the following steps will help you ensure that you have successfully EFILED the return and safeguarded taxpayer information.

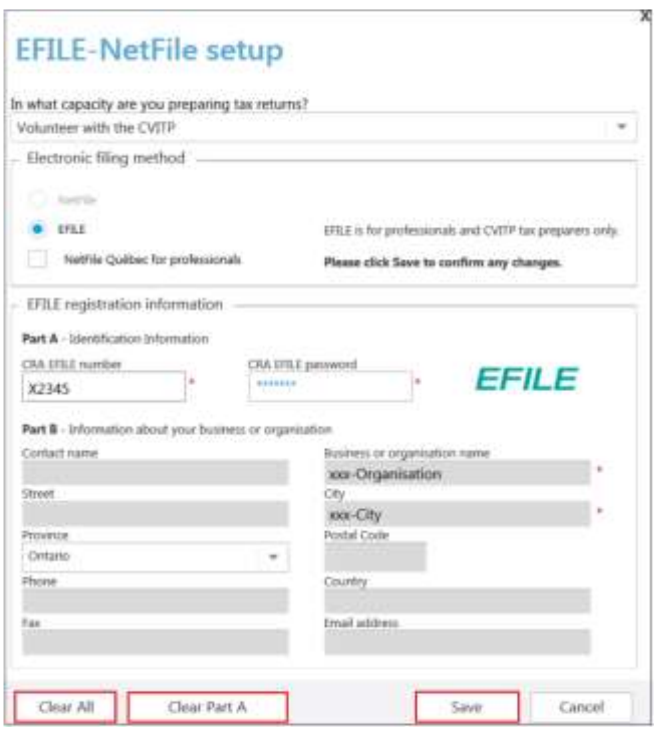
Return all documentation to the individual (including the TIS60)

Do **not** keep any of the individual's documents (paper or electronic). This includes the completed TIS60 and any calculations or notes you may have made while working.

Clear all **user information from UFile**

If the computer you are using is also used by other volunteers with your organization, be sure to clear **all** of your user information at the end of your shift.

- Go to **EFILE-Netfile setup** in settings
- Click **Clear Part A** to remove information in **Part A - Identification Information**
- Click **Save**

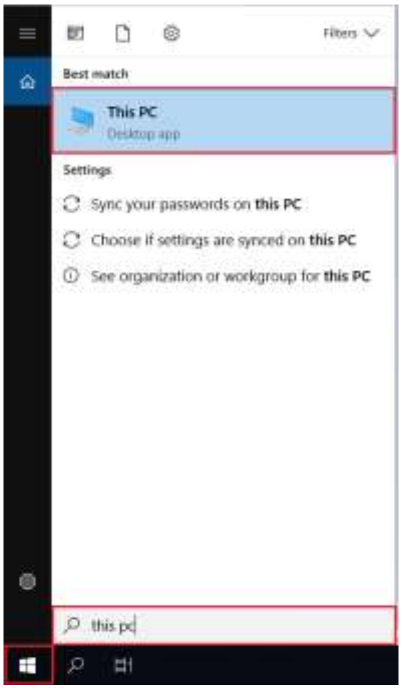


When you select **Clear Part A**, information about the business/organization will still remain in **Part B**. If you need to delete all information, including the organization, click **Clear All** and **Save**.

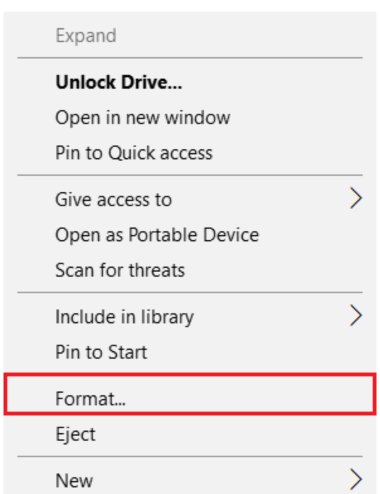
Formatting your USB flash drive to erase the data

If it was necessary to save the return, be sure to format your USB flash drive no later than 48 hours after the CRA accepts the return. Formatting it will erase all of the data. To format your USB flash drive, follow the steps:

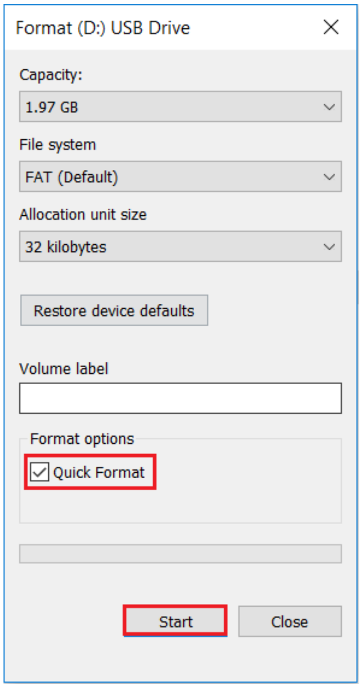
1. Connect the USB flash drive to your computer
2. Click the Windows icon, search, and select **This PC**



3. In the displayed window, find the name of the USB flash drive that you would like to format under the **Devices and drives** section
4. Right-click on the USB flash drive and select **Format** from the pop-up menu



5. Select **Quick Format** option and then **Start** to format the drive



6. Select **OK** to confirm that you will erase all data on the drive

Note

You **do not** have to save the tax return to EFILE or print it. This step is **only** necessary if you had to save the tax return. See Save a tax return.

Post filing - Good to know

Individuals may ask to make an adjustment to their tax return, as a CVITP volunteer you are not expected to assist with adjustments. However, if you choose to do so the individual must have:

- their notice of assessment for the tax year requiring the adjustment;
- a copy of their tax return with all amounts reported;
- any receipts or tax slips supporting the adjustment.

To request a change the individual must complete, sign and date form T1-ADJ, Adjustment request. Volunteers can choose to assist the individual but cannot act as their representative. Instructions on how to complete form T1-ADJ can be found on the back of the form.

Generally, a change can be made to a return for a tax year ending in any of the ten previous calendar years. For example, a request made in 2021 must relate to the 2011 or a later tax year to be considered.

Important note

An individual must wait to receive their notice of assessment for the tax year needing a change before requesting the adjustment.

Note

The individual can expect delays of 10 to 12 weeks on processing paper T1 adjustments.

If an individual returns to the organization with follow-up questions about their return, please refer them to the CRA's Individual tax enquiries line, 1-800-959-8281.

Auto-fill my return

Auto-fill my return (AFR) is a secure CRA service that can be used to automatically fill in parts of an individual's federal income tax and benefit return with information that the CRA has available at the time of filing. This service can be used by CVITP volunteers when completing 2017 and subsequent year returns.

Before you begin

An overview of Auto-fill my return and related program policies.

How to use Auto-fill my return

Step-by-step instructions for using the Auto-fill my return service.

Troubleshooting

Step-by-step instruction on how to handle the most common errors.

Represent a Client

An overview of the Represent a Client service.

Before you begin

Introduction

Using Auto-fill my return is optional. Volunteers can still electronically file returns without using this service. However, the CRA encourages the use of AFR as it helps to ensure fewer errors and more accurate returns. It also improves service to individuals who present themselves at CVITP clinics without all of their income slips and are unable to pass confidentiality requirements over the CVITP dedicated helpline for volunteers due to language barriers or other factors.

The following are a few examples of information that is available through AFR:

- tax information slips
- RRSP contribution limit
- Home Buyers' Plan repayment amount
- tuition, education, and textbook carry forward amounts (federal and provincial)

For a complete list, see Auto-fill my return on canada.ca.

Note

CVITP volunteers do not have access to the Client Data Enquiry page through the Auto-fill my return service.

To use AFR, an Authorization request must be filed in the **current year** UFile CVITP software for each individual served. See Screen by screen instructions - Submitting Authorization request.

Note: AFR can only download information that the CRA has available at the time of filing. Other income slips that have not yet been received by the CRA and additional tax information, such as medical expenses and child care, will still need to be entered.

Authorization Terms and Conditions for CVITP

Disclaimer

To use AFR, volunteers must agree to the Authorization Terms and Conditions for CVITP. If you disagree, you cannot use the AFR service.

Authorization terms and conditions for CVITP:

To maintain the confidentiality of taxpayer information as required by section 241 of the Income Tax Act, I agree to the three following conditions. I also acknowledge that if I do not meet these conditions, my privileges to electronically submit an authorization request could be suspended. I hereby agree that:

1. the electronic submission capabilities of this software package will only be used for activities related to preparing and completing tax return(s) for the taxpayer identified on the Authorization request - signature page;
2. I will submit the information on behalf of the taxpayer on the date the signature page was signed; and
3. I will provide each taxpayer with the Authorization request - signature page in its original or other acceptable formats.

Requirements for using AFR

To use AFR, when completing returns for individuals under the CVITP, volunteers **must**:

- register in Represent a Client and obtain a RepID
- register as a CVITP volunteer
- provide their RepID during registration or, if their registration is already completed, they can provide it directly to their CRA coordinator
- apply for an EFILE number or renew their EFILE account
- provide their organization with a valid police records check (PRC)
- use the UFile CVITP software

For more information on registrations, see Register to volunteer.

Police records check (PRC)

With increased access to individual's information comes a certain amount of risk. As a result of this increased risk, and to protect individuals' personal information, all volunteers who wish to use the Auto-fill my return service are being asked to obtain valid police records check (PRC).

Volunteers are responsible for obtaining their PRC. A PRC can be issued through any police service, including municipal and regional police forces, or through a private company that provides personal background checks. Typically, there is a cost associated with obtaining a PRC. However, your organization may be able to provide you with a letter that will allow PRC fees to be waived or reduced.

Once a PRC is obtained, you must provide it to your community organization.

PRC Validity

For the CVITP, a PRC is considered valid if it was issued within the past three years. If your PRC was issued more than three years ago, you would require a new one. PRC results should be consistent with the program terms agreed to by all volunteers during registration.

CRA Authorization request

Authorization request – signature page – CVITP version

Authorization request – signature page

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

Taxpayer information

SIN: XXX-XXX- Given name: Julius Surname: Test

Representative information

Group ID
GXXXXX
Group name: CVITP/PCBMI

Authorization information

Level of authorization: 1

Expiry date, if applicable: 2021-10-07

Signature information

☐ **I am the legal representative for this taxpayer**

Julius Test
Name of taxpayer or legal representative

Signee's telephone number

Certification

By signing and dating this page, you authorize the Canada Revenue Agency to interact with the representative mentioned above.

X
Signature of taxpayer or legal representative

Year Month Day
2021-10-06
Date of signature

Customized fields	The following information is hard-coded in the CVITP version of this page: CVITP GroupID, Group name, and Level 1 access.*
Automatic expiry date	When this page is submitted through UFile CVITP software, an automatic expiry date is applied. The authorization is **only valid** until 11:59 p.m. Eastern Time on the same day it is transmitted to the CRA . An error message will be generated when the authorization expires before Auto-fill my return has been triggered. If this occurs, volunteers can submit a second Authorization request and continue with the process.

Note

If your organization or clinic location does not have printing capabilities, your CRA coordinator can provide you with printed copies of the customized Authorization request – signature page, pre-populated with the CVITP GroupID and name, and level of authorization. You may also access it on the Resources page. You will be responsible for filling in the expiry date. The expiry date and the date the Authorization request is signed must always be the same.

***Level 1 access**

Authorized volunteers have Level 1 access, which only allows them to view an individual's information online. Volunteers, authorized under the CVITP Group, cannot request or make any changes to an individual's account.

As of January 2021, when a volunteer, who is authorized on an individual's account, calls the CRA on behalf of the taxpayer, they will be asked for their RepID.

- The call centre agent will confirm the CVITP GroupID is authorized on the individual's account and verify that the volunteer's RepID is associated with the CVITP GroupID
- Once this is confirmed, the volunteer will be granted access to the individual's confidential information over the telephone

Reminder for CVITP Virtual clinics

Temporary measures are available to help you with this process. Please refer to the Important note: CVITP Virtual clinics – Guidelines and resources for volunteers.

Filing the Authorization request

- Before asking the individual to sign the Authorization request – signature page, you must read them a script that fully discloses what they are consenting to. Be sure to have a copy of the script on hand, as this needs to be read verbatim.
- A child can sign the Authorization request – signature page at age 16
  - For CRA purposes, a child can act on their behalf and appoint a representative of their choice at the age of 16, unless the child is mentally disabled or not competent
  - The parent or legal guardian of a minor would be able to authorize a third party to act as an authorized representative for tax matters of that child, but only until that child reaches the legal age of consent (adulthood/age of majority) in their province:
    - 18 years old in Alberta, Manitoba, Ontario, Prince Edward Island, Quebec, and Saskatchewan
    - 19 years old in British Columbia, New Brunswick, Newfoundland and Labrador, Northwest Territories, Nova Scotia, Nunavut, and Yukon
- The signed authorization must be given to the individual for their records
- Once the form is accepted by the CRA, the CVITP GroupID is listed as the authorized representative on the individual's account. This authorization allows the volunteer, as a member of the Group, to use AFR on the individual's behalf and to view their tax information online through the Represent a Client portal

Reminder: A TIS60 must still be completed for each individual you are completing a tax return, whether or not you are using AFR.

Multi-factor authentication - Auto-fill my return (AFR) and CVITP volunteers

Last year, the CRA introduced a new multi-factor authentication (MFA) security feature to enhance the security of its sign-in services. This extra layer of security has been put in place to ensure the safety and protection of taxpayer information.

Please be advised that enrollment in MFA is now mandatory for all taxpayers using CRA's sign-in services – including CVITP volunteers using the Auto-fill my return or Represent a client services.

Cancelling mandatory enrollment status is no longer permitted under any circumstances. If you do not want to enroll in MFA, you will not be able to access any CRA online services.

For more information on using the multi-factor authentication security feature for CRA sign-in services, see Multi-factor authentication to access CRA login services.

How to use Auto-fill my return

Before you start

To use Auto-fill my return (AFR), volunteers must first submit the authorization request using the current year's version of UFile CVITP software, then follow the step-by-step instructions to download the individual's information.

Remember the following:

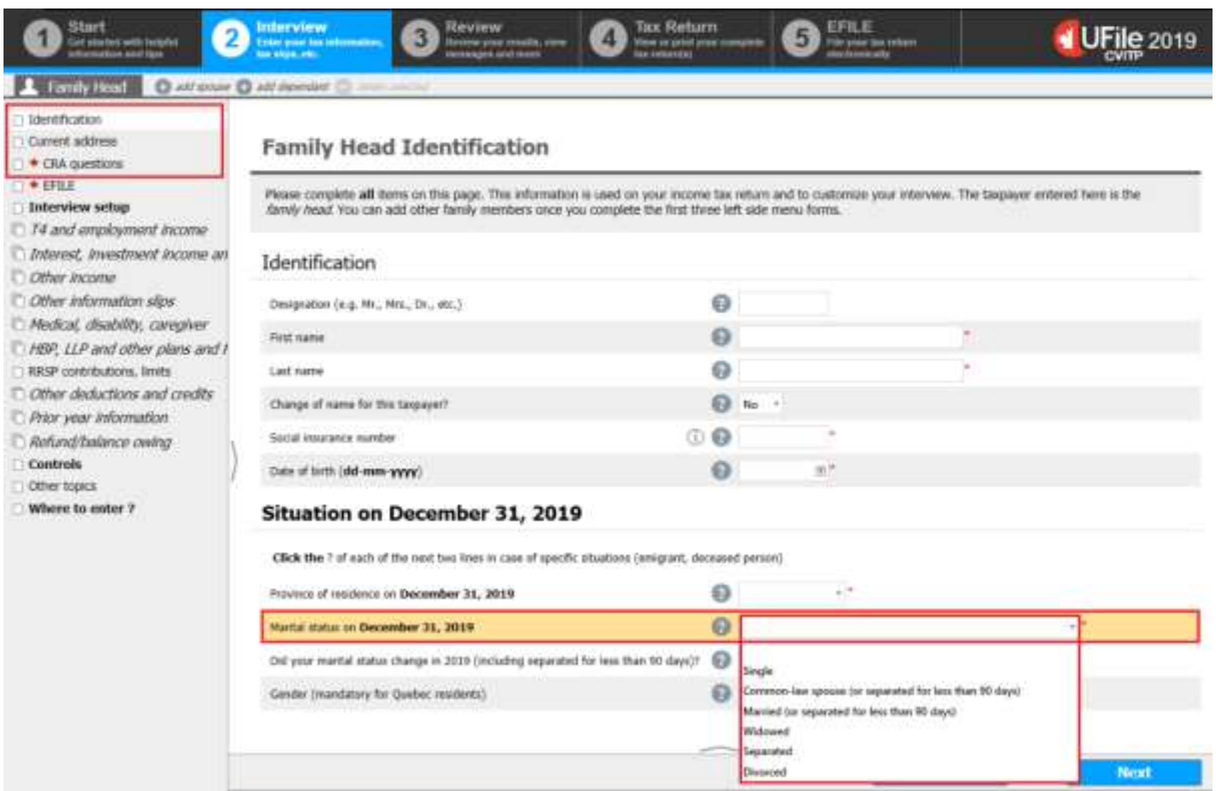
- Close all web browsers that you have running **before** attempting to download an individual's information through AFR
- Have your CRA user ID and password or sign-in partner information available. This is the same information you would use to access other CRA login services, such as Represent a Client, My Account, and My Business Account. You will need these later in the process
- Set the **time** and **time zone** correctly on your computer

Screen-by-screen instructions - Submitting the authorization request

Disclaimer

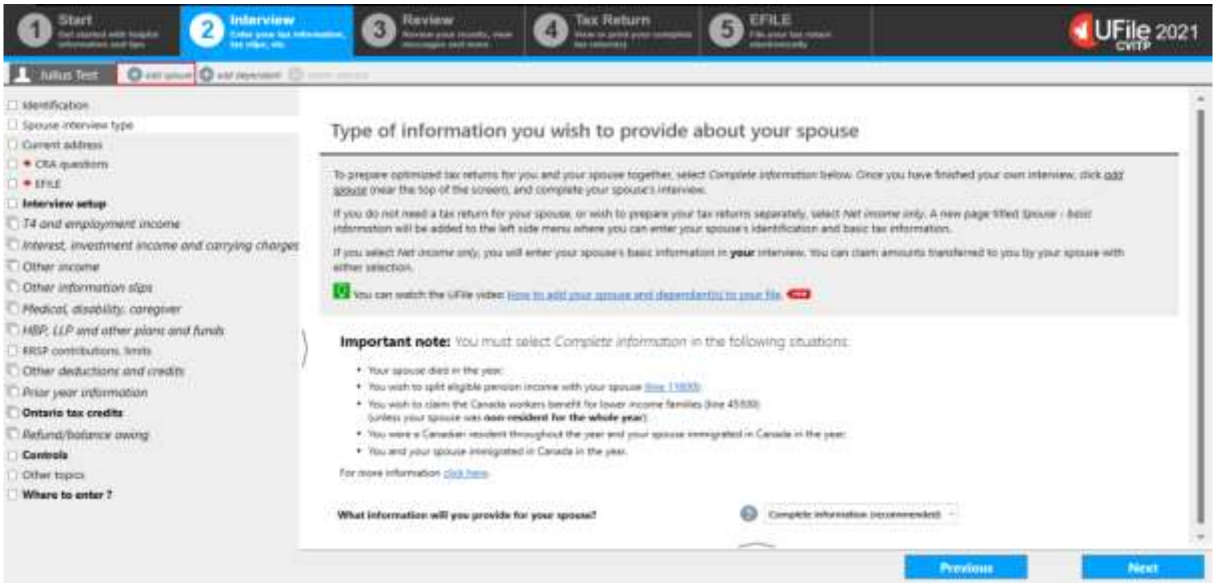
This training uses screenshots taken from prior versions of the UFile CVITP software. Consequently, the images may differ slightly from the current version of UFile CVITP. The content is accurate, and generally, the only difference will be the tax year being referenced. Should the current year's software contain any significant changes, a new screenshot will be published as soon as possible.

Interview



- Proceed through the **Interview** tab by completing the following sections:
  - **Identification**
  - **Current Address**
  - **Spouse interview type** (this option will only display if you select a married or common-law marital status for the individual)
  - **CRA questions**

Spousal information

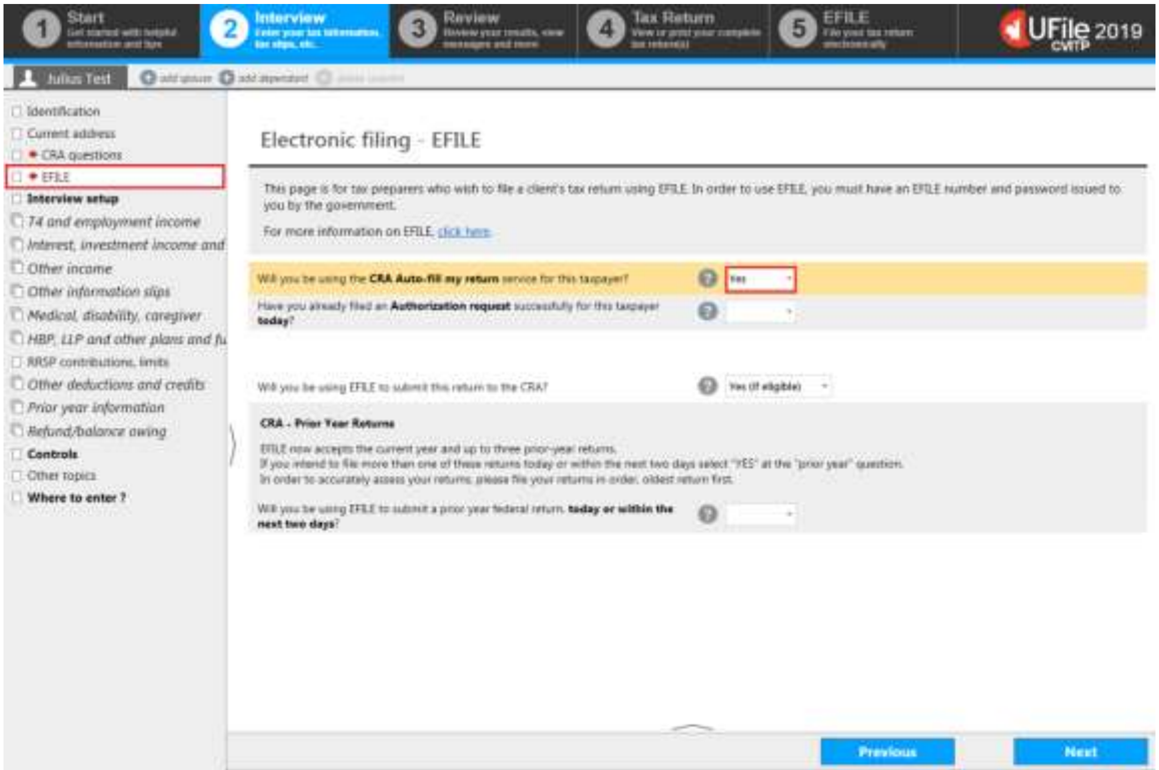


Note: If providing spousal information, you must do so **before** submitting an Authorization request for the **Family Head**.

- Click **add spouse**
- Complete the **Identification** and **CRA questions** sections for the spouse
- Return to the **Family Head**'s profile in the navigation bar and proceed with the AFR process

If you are also using AFR to file the spouse's return, you must also submit an Authorization request for the spouse. This can be done at any time once the **Identification** and **CRA questions** have been completed for the spouse.

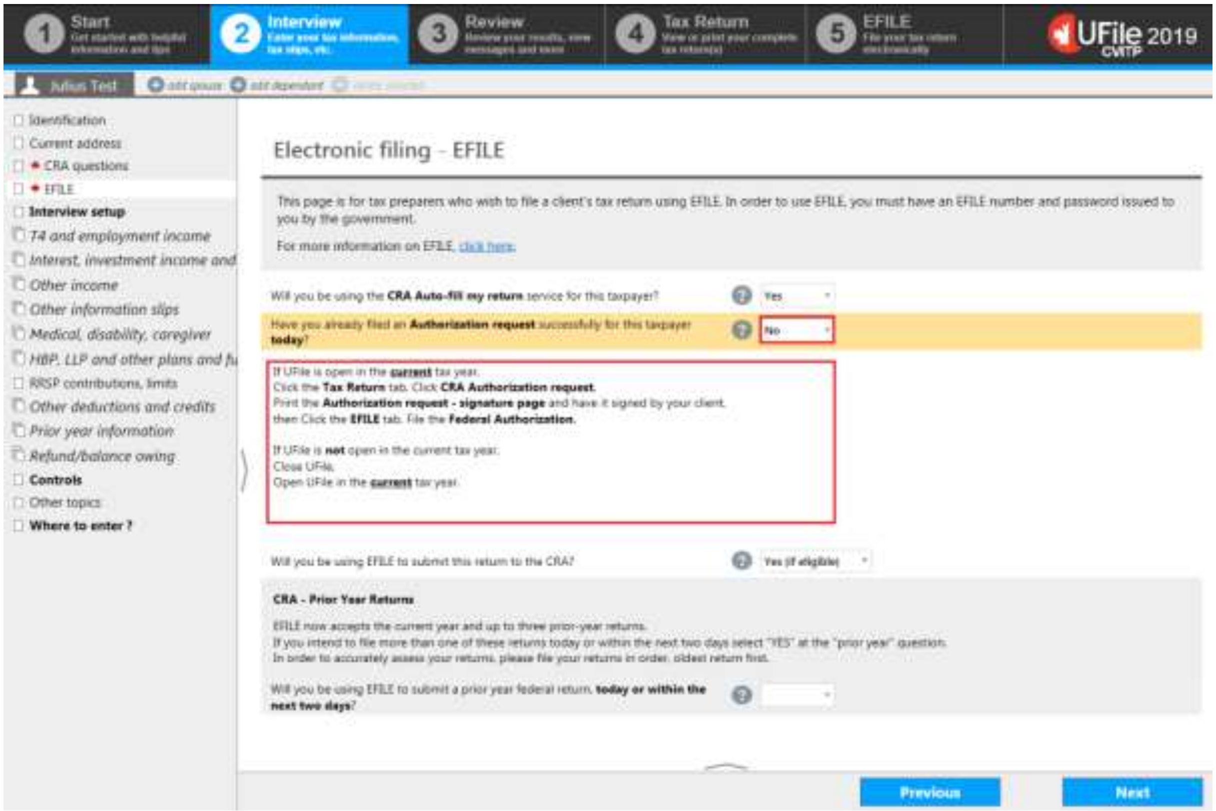
Electronic filing – Questions



- Under the **Interview** tab, in the left side menu, select **EFILE**
- Select **Yes** to the question **Will you be using the CRA Auto-fill my return service for this taxpayer?**

When you answer **Yes** to this question, a new question will show up asking, **Have you already filed an authorization request successfully for this taxpayer today?**

Electronic filing – Questions

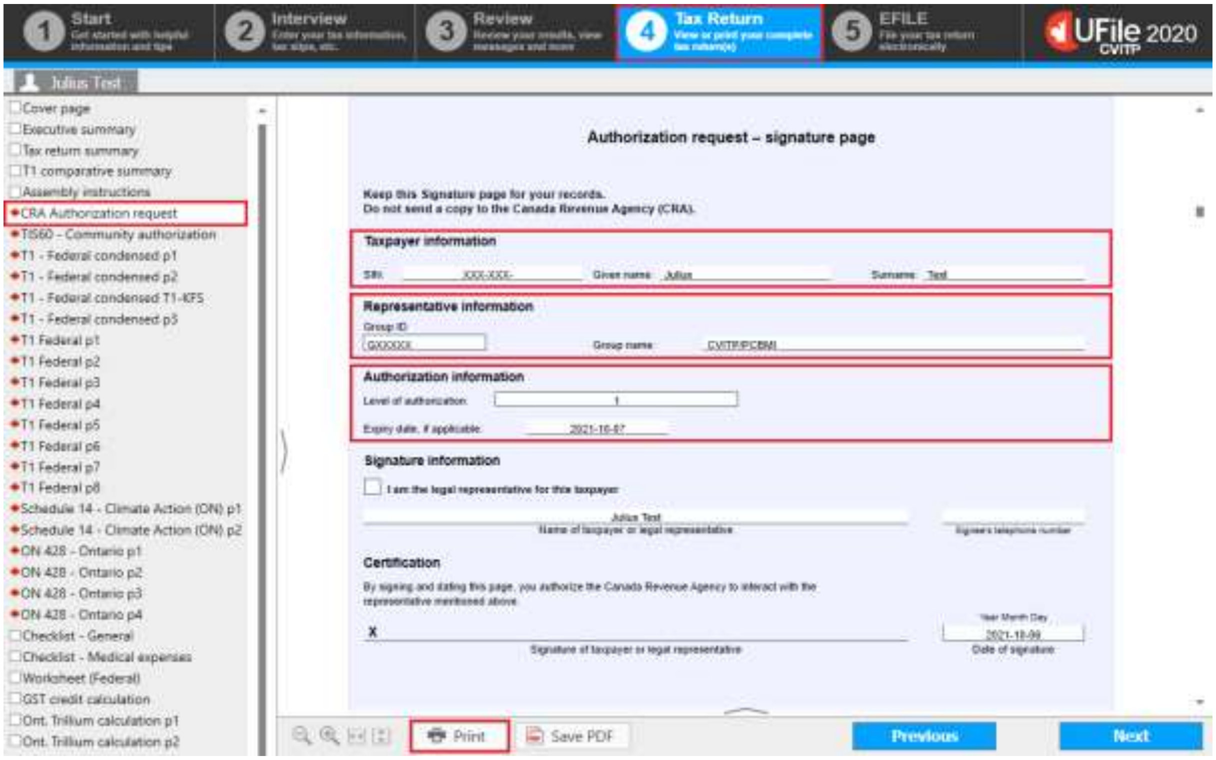


Reminder: Before completing a prior year's return using AFR, you must first submit an Authorization request using current year UFile CVITP software.

Current year instructions:

- Answer **No** to the question **Have you already filed an Authorization request successfully for this taxpayer today?**
- Once you've answered **No**, instructions will be displayed. Read the instructions
- Click the **Tax Return** tab

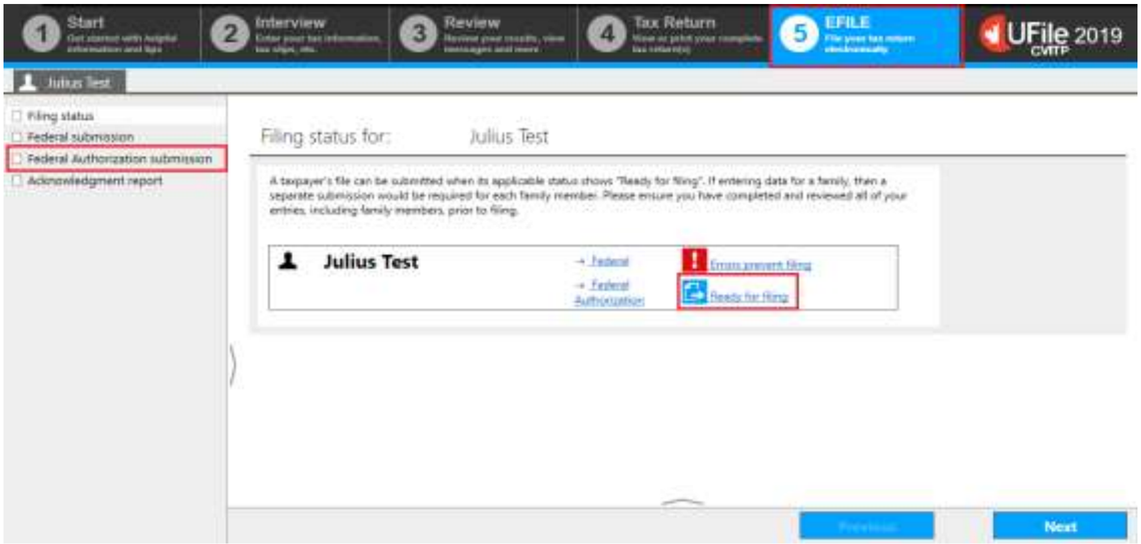
Authorization request – signature page



- On the **Tax Return** tab, select **CRA Authorization request** from the left side menu to populate the Authorization request – signature page from the left side menu
- Print the Authorization request – signature page
- Read the script to the individual
- Ask the individual to sign the page

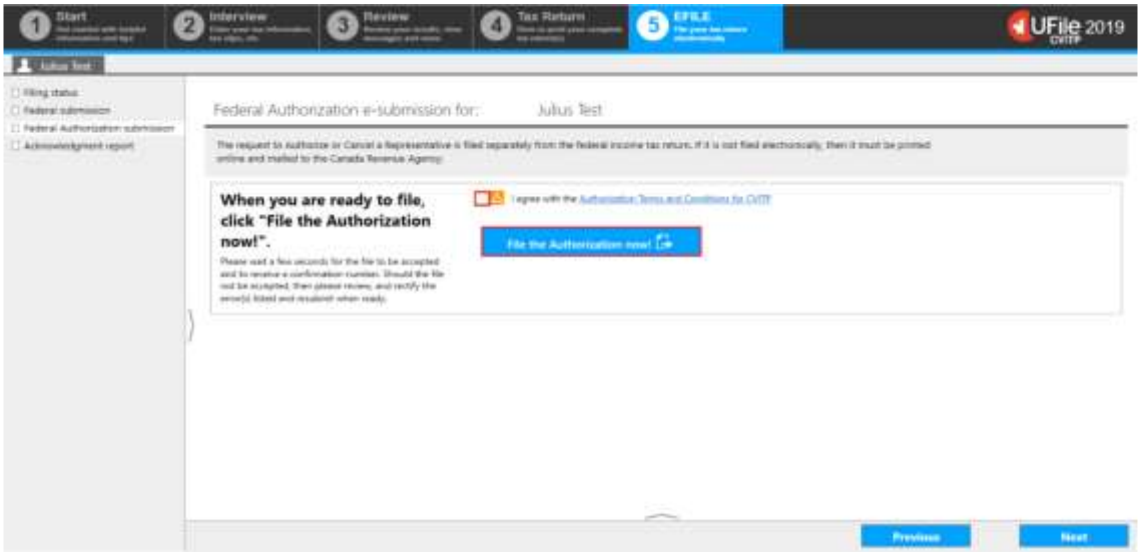
Note: Only the individual keeps a copy of this page. Volunteers do not retain paper copies.

Federal Authorization - filing status



- Once the Authorization request – signature page is signed by the individual, click the **EFILE** tab
- Click **Federal Authorization submission** in the left side menu or Click **Ready for filing** (clicking one or the other will bring you to the same result page)

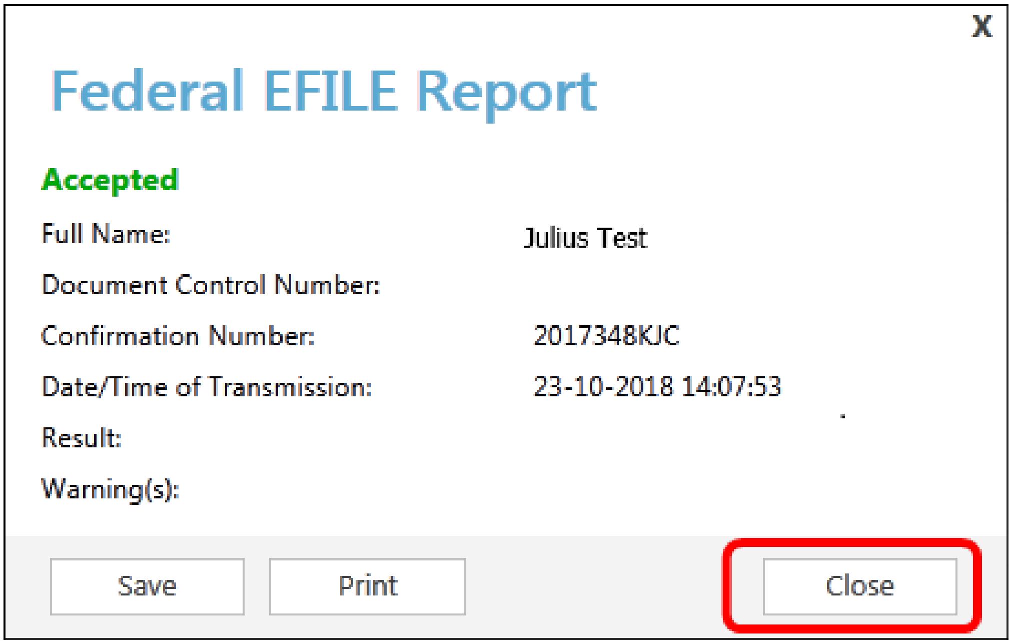
Federal Authorization e-submission



- If you agree, check the box **I agree with the Authorization Terms and Conditions for CVITP**
- Click **File the Authorization now!**

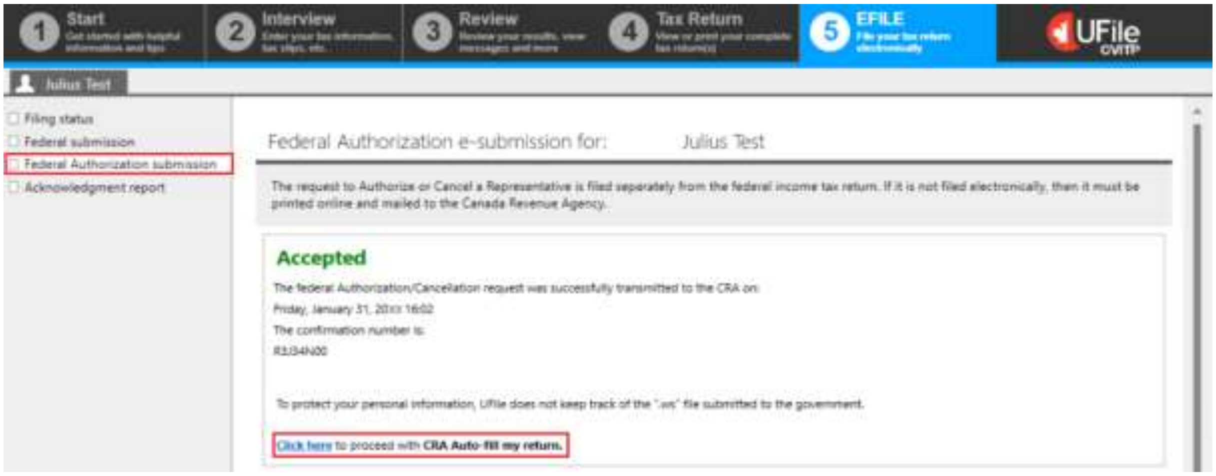
Note: If you do not agree with the Authorization Terms and Conditions for CVITP, you cannot proceed with using AFR.

Authorization request - Process confirmation



- CRA EFILE service returns an acknowledgement and a confirmation number
- Click **Close**

Federal Authorization - E-submission



- You are now back to UFile at the **EFILE** tab

Note: The Authorization request is now submitted. If you are preparing multiple years, always start with the earliest return.

For 2021 instructions

- Click on **Click here** to proceed with **CRA Auto-fill my return**
- Continue from CRA Auto-fill my return of Screen-by-Screen instructions – Using AFR for 2018 – 2021

2018 to 2020 instructions:

- See Screen-by-screen instructions – Using AFR for 2018 – 2021

2017 instructions:

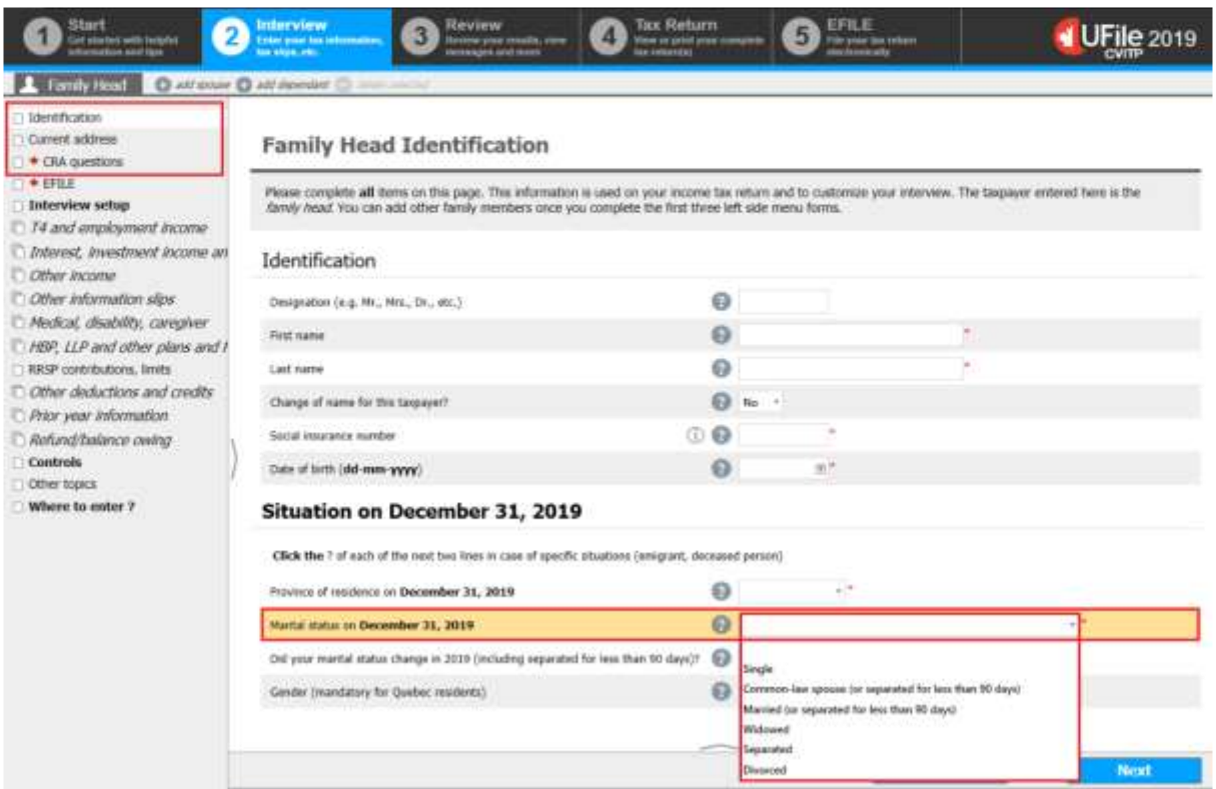
- See Screen-by-screen instructions – Using AFR for 2017

Screen-by-screen instructions – Using AFR for 2018 – 2021

Disclaimer

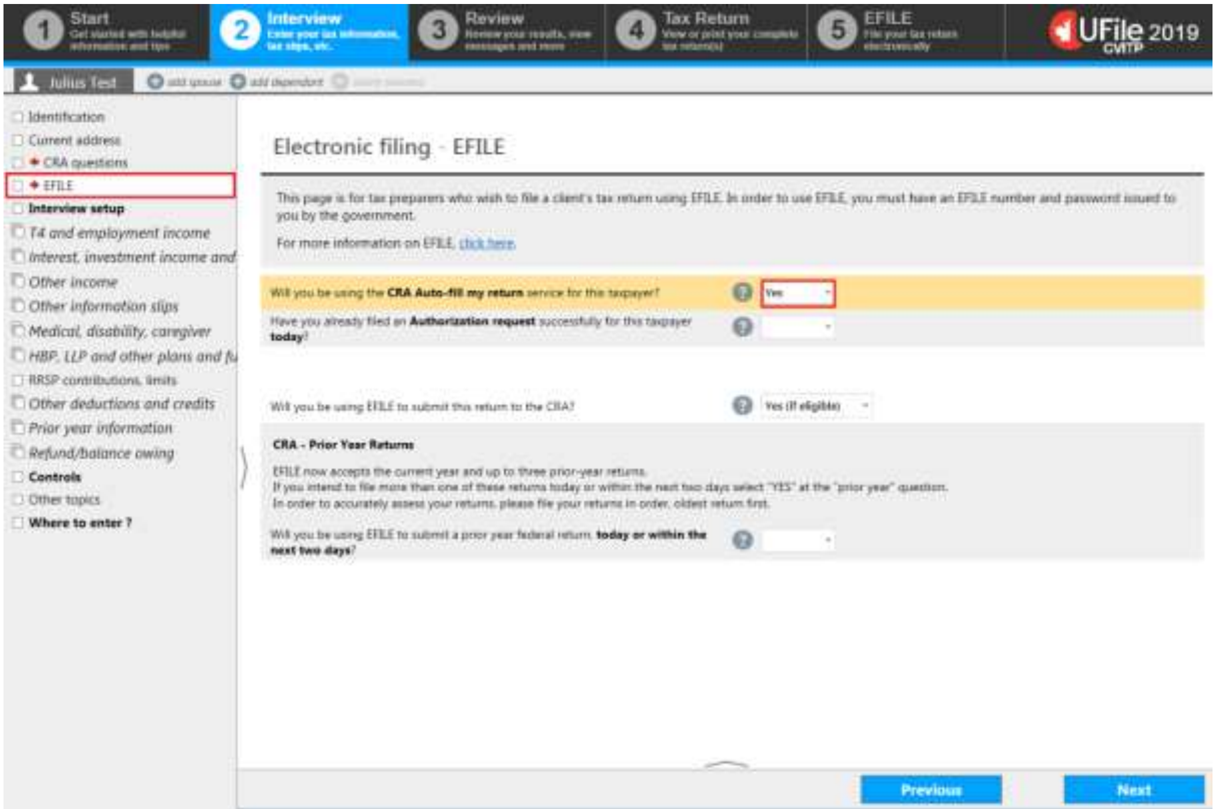
This training uses screenshots taken from prior versions of the UFile CVITP software. Consequently, the images may differ slightly from the current version of UFile CVITP. The content is accurate, and generally, the only difference will be the tax year being referenced. Should the current year's software contain any significant changes, a new screenshot will be published as soon as possible.

Interview



- Proceed through the **Interview** tab by completing the following sections:
  - **Identification**
  - **Current Address**
  - **Spouse interview type** (this option will only display if you select a married or common-law marital status for the individual)
  - **CRA questions**

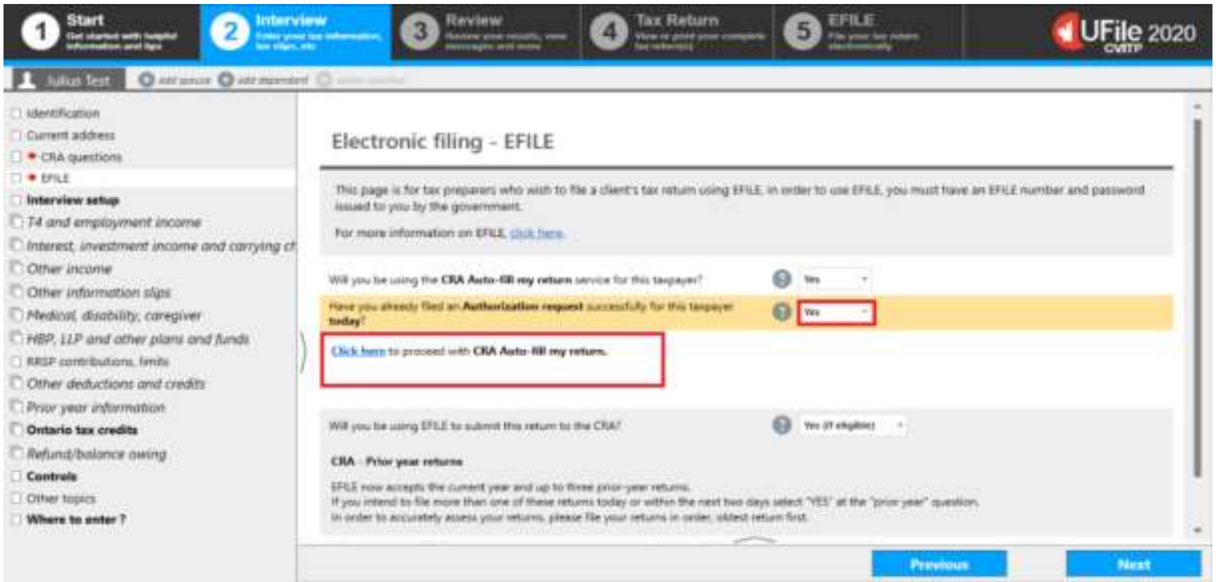
Electronic filing – Questions



- Under the **Interview** tab, in the left side menu, select **EFILE**
- Select **Yes** to the question **Will you be using the CRA Auto-fill my return service for this taxpayer?**

When you answer **Yes** to this question, a new question will show up asking, **Have you already filed an authorization request successfully for this taxpayer today?**

Electronic filing – Questions

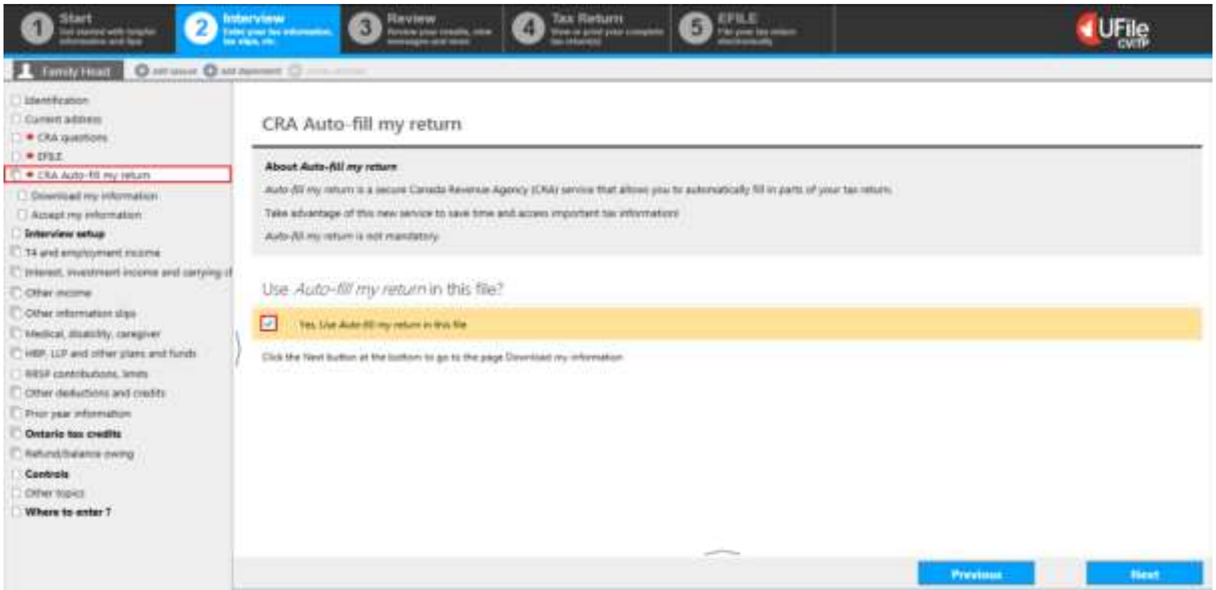


Reminder: Before completing a prior year's return using AFR, you must first [submit an Authorization request]() using current year UFile CVITP software.

Current year instructions:

- Answer **Yes** to the question **Have you already filed an Authorization request successfully for this taxpayer today?**
- Once you answer **Yes**, the following message will appear:
  - **Click here to proceed with CRA Autofill my return.**
- Select **Click here** to proceed to the **CRA Auto-fill my return** page

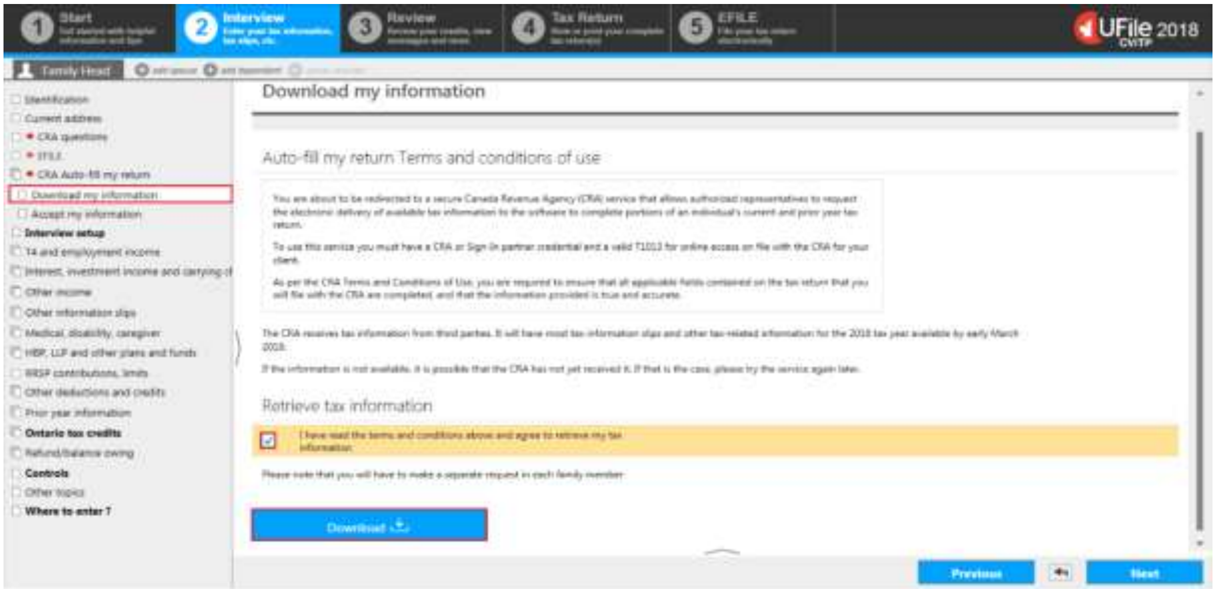
CRA Auto-fill my return



- Check the box **Yes, Use Auto-fill my return in this file**
- Click **Next**

Note: This will take you to the **Download my information** page.

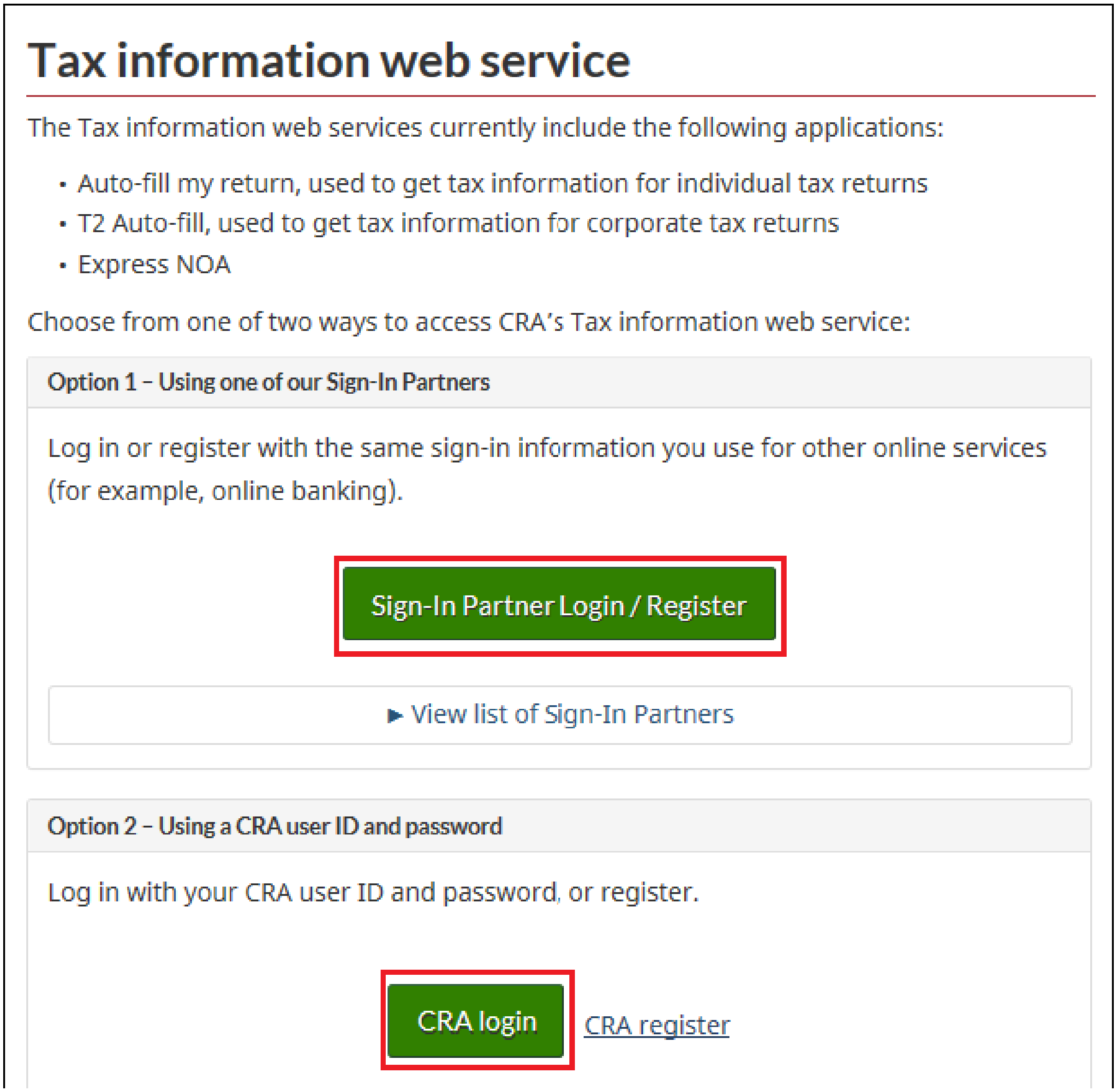
Auto-fill my return (AFR) Terms and conditions of use



- Read the **AFR Terms and conditions of use**
- If you agree, check the box indicating **I have read the terms and conditions above and agree to retrieve my tax information**
- Click the **Download** button. You may need to scroll down the page to see it.

Note: You **must** close all web browsers that you have running before attempting to download the data.

Accessing CRA web services (AFR)



Your web browser will open the CRA's **Tax information web service** page.

Use one of the two methods below to access the AFR application:

1. If you are using the **CRA login** method, enter your CRA user ID and password
2. If you are using the **Sign-In Partner Login** method, login using your online banking information

Note: This is the same information you would use to access other CRA login services, such as Represent a Client, My Account, and My Business Account. If you run into issues with Multi-factor authentication, see Multi-factor authentication – Auto-fill my return (AFR) and CVITP volunteers.

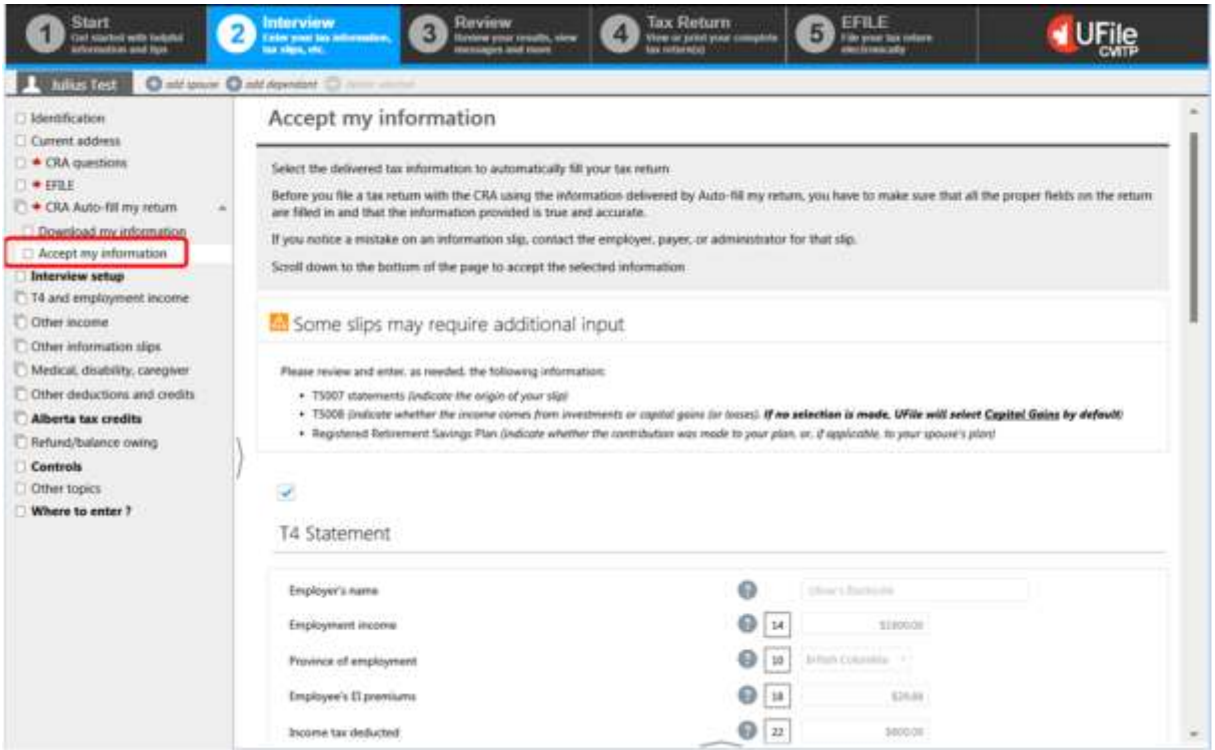
AFR - Verify the SIN

Once you have logged in, you will be taken to the **Tax information web service-request confirmation** screen and asked to verify the SIN you are using AFR.

Note: With the UFile CVITP software, you can only enter one SIN at a time.

- Once you confirm that the SIN is correct, click **Next.**
- You will need to wait a few minutes for the system to process your request.

AFR - Review the information

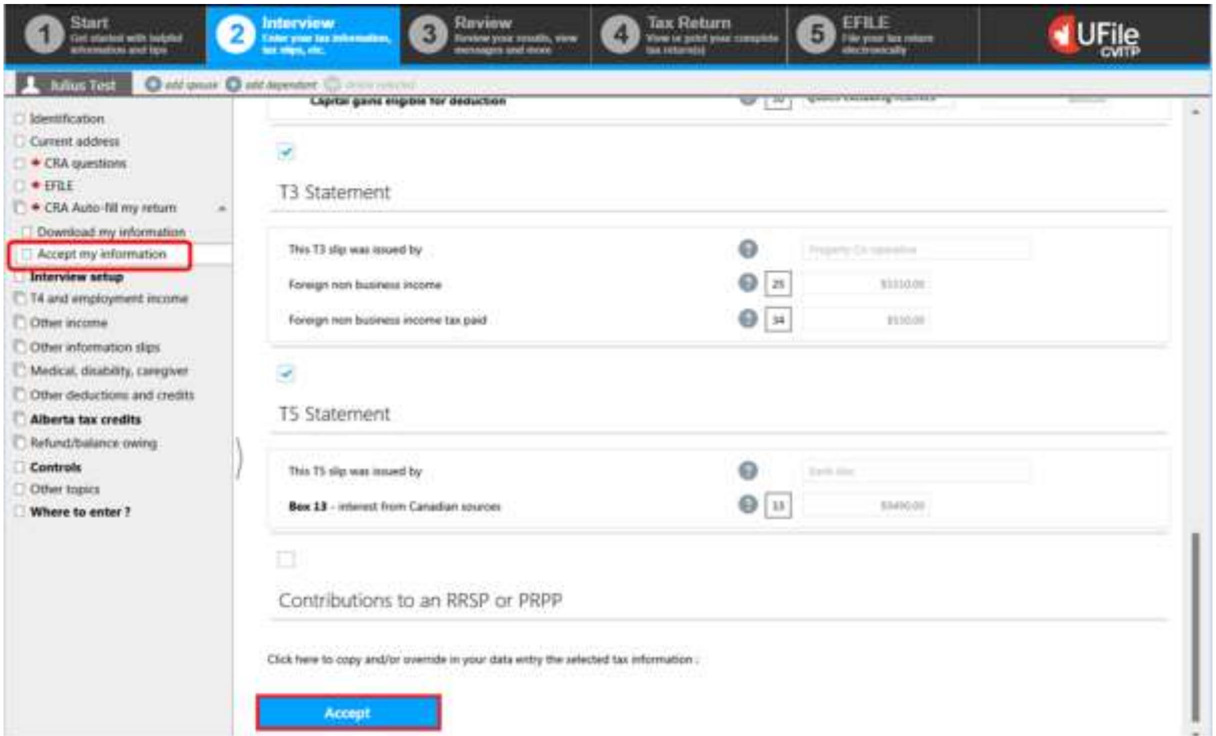


Auto-fill my return brings forward all income tax slips that the CRA has received from third parties into UFile.

Note: You will be prompted to verify that the amounts are accurate and confirm that the income should be reported.

- **Always** confirm with the taxpayer that the system is showing all of their information slips

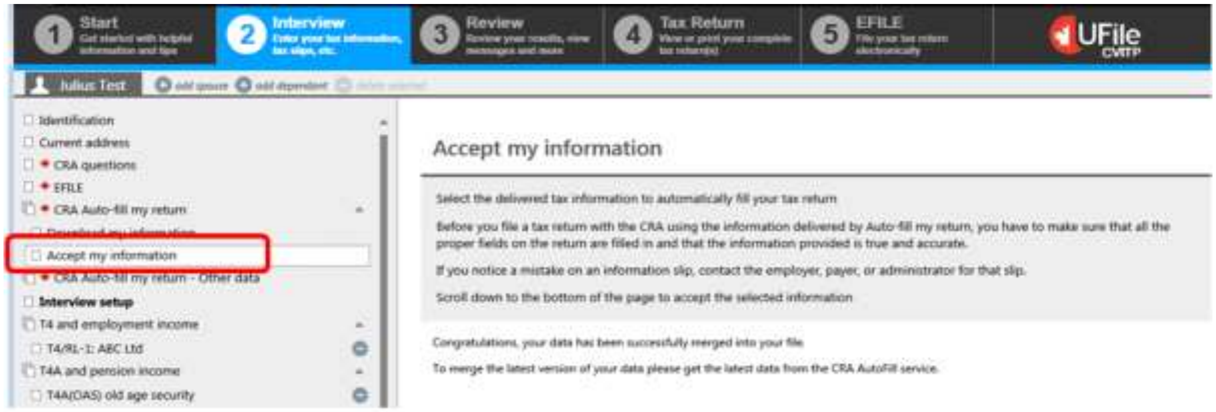
AFR - Accept the information



- Once you have verified that all of the income information is correct, click **Accept**

Note: Some slips may require additional information. Be sure to follow the instructions provided through the software.

Data merging



- The AFR service process is completed
- You are brought back to the **Accept my information** screen under the **Interview** tab
- All slips and other information that were downloaded are listed in the left side menu, and the individual's data is now merged into the return

This is the end of the AFR process. For more information on completing a tax return, please refer to Preparing income tax returns: before, during and after.

Note: AFR can only download information that the CRA has available **at the time of filing**. For more information, see Before you begin.

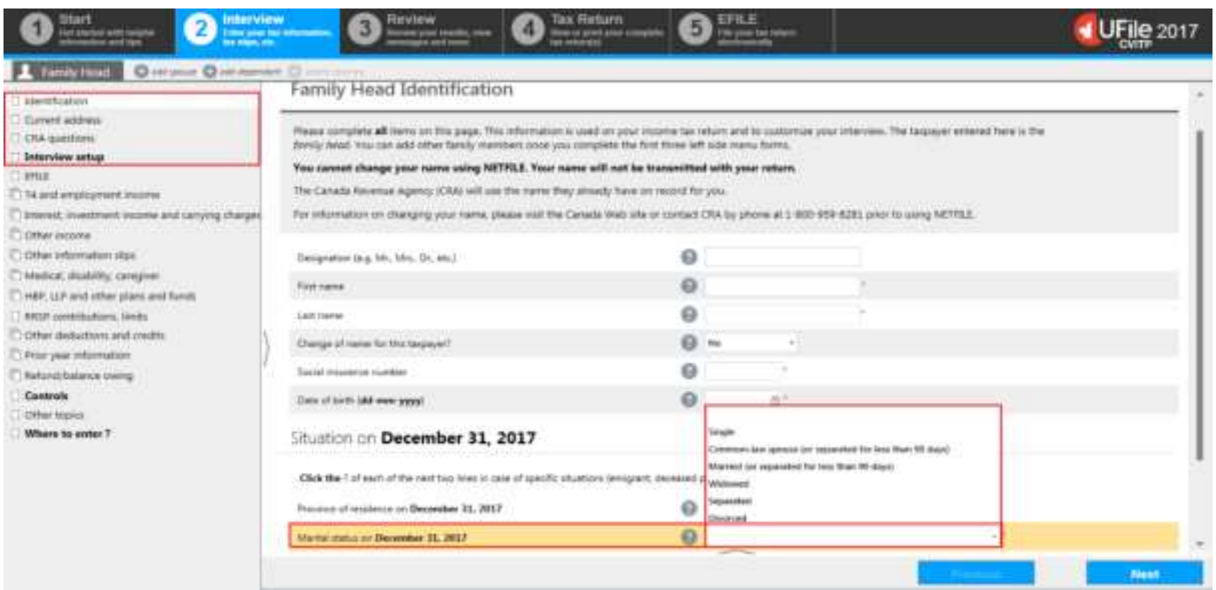
Screen-by-screen instructions – Using AFR for 2017

Disclaimer

This training uses screenshots taken from prior versions of the UFile CVITP software. Consequently, the images may differ slightly from the current version of UFile CVITP. The content is accurate, and generally, the only difference will be the tax year being referenced. Should the current year's software contain any significant changes, a new screenshot will be published as soon as possible.

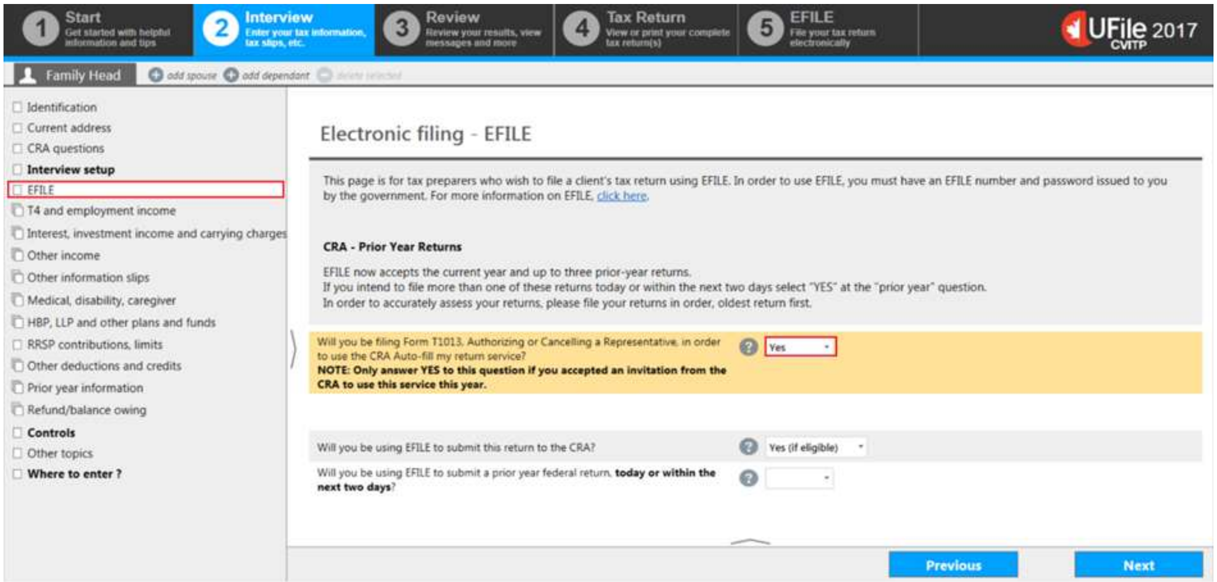
Any references made to T1013 in the current screenshots have now been replaced by Authorization request – signature page.

Interview



- Proceed through the **Interview** tab by completing the following sections:
  - **Identification**
  - **Current address**
  - **CRA questions**
  - **Spouse interview type** (this option will only display if you select married or common-law as **marital status** for the taxpayer)
  - **Interview Setup** section

Electronic filing – EFILE



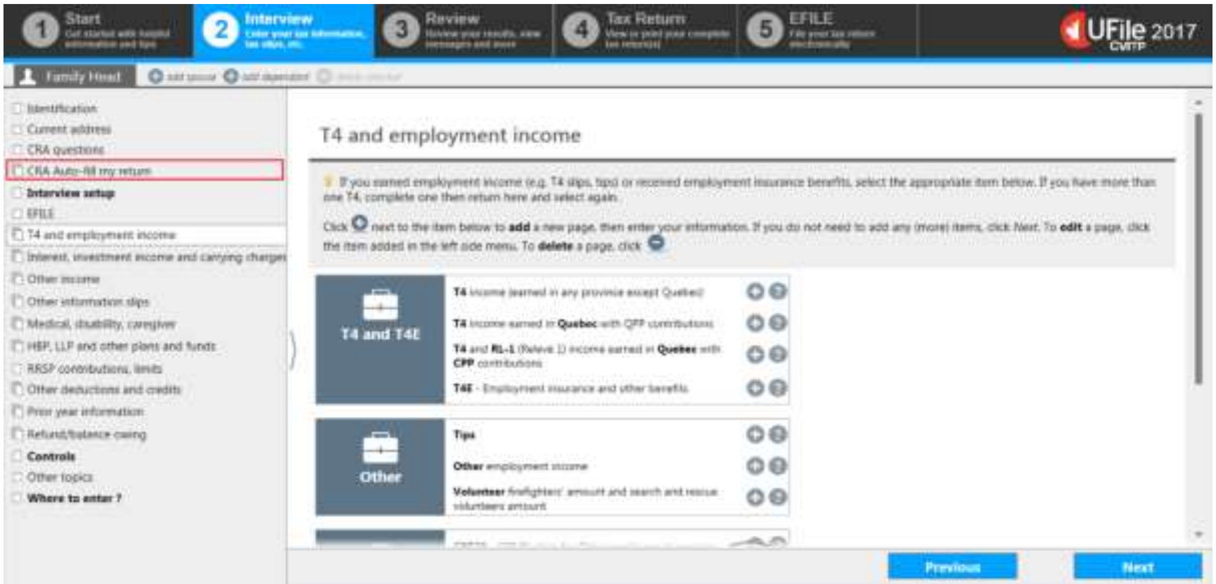
Note: Although the authorization request is transmitted through the **current year** UFile software, you must still answer **Yes** to this question in 2017 UFile.

- In the left side menu, select **EFILE**
- Select **Yes** to the question that asks you if you will be filing an authorization request to use the **CRA Auto-fill my return service**
- Click **Next**

This will bring you to the **T4 and employment income** page.

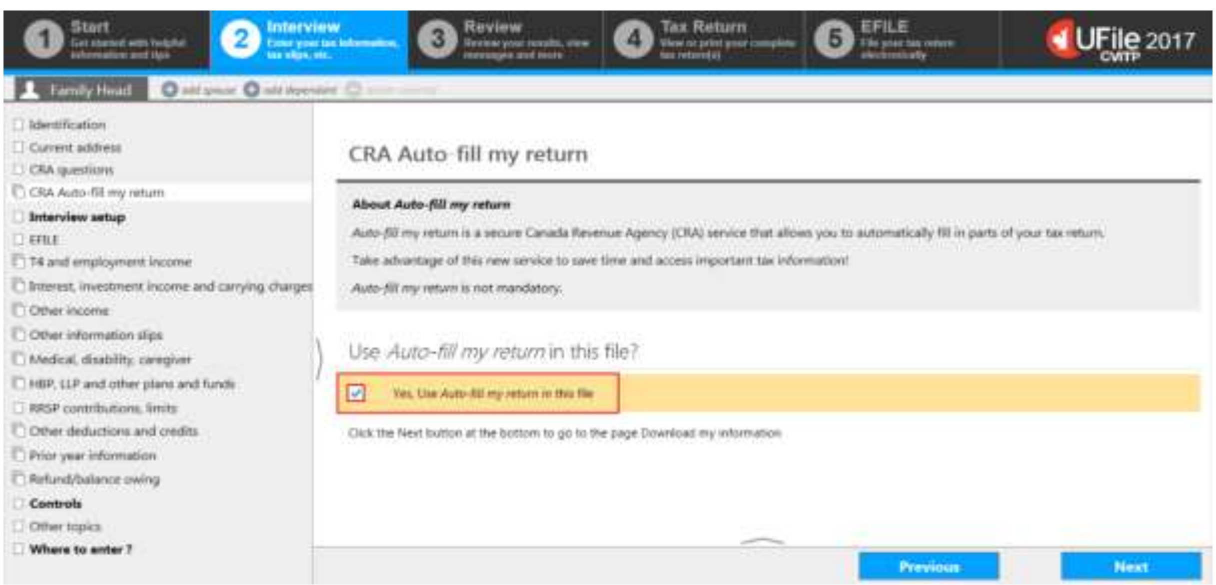
Note: Form T1013 was replaced by the Authorization request – signature page beginning in the 2019 tax filing season. Any reference to Form T1013, Authorizing or Cancelling a Representative in the 2017 software is the same as a reference to the Authorization request – signature page in 2019 and subsequent versions of the software.

T4 and employment income



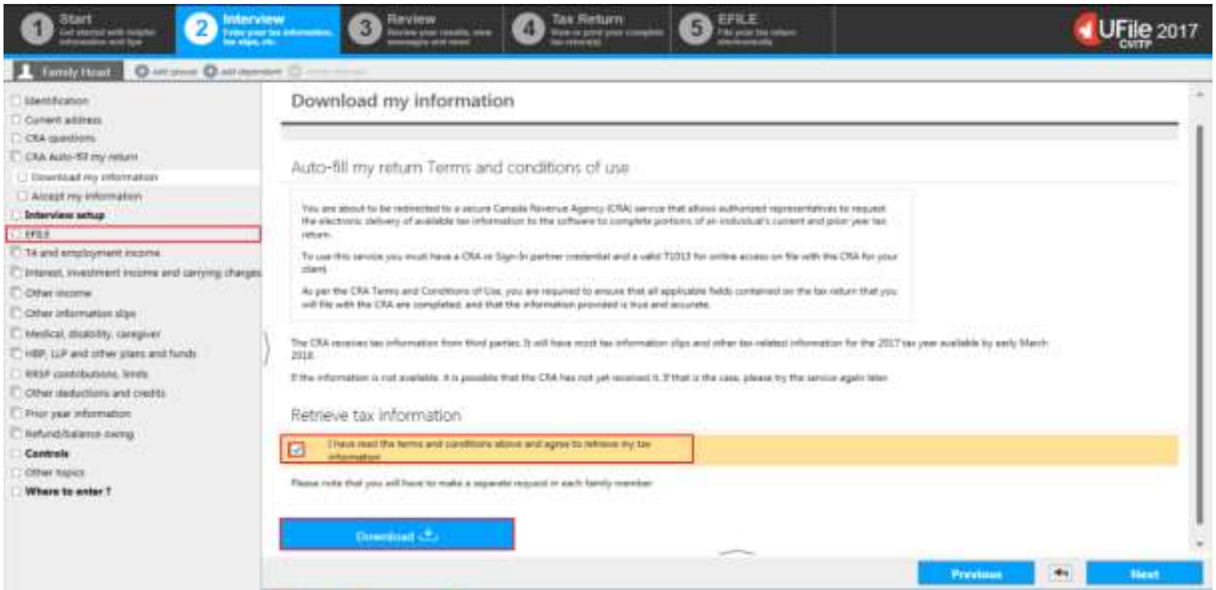
- Select **CRA Auto-fill my return** from the left side menu
- **Do not** click the Next button on this page

CRA Auto-fill my return



- In this section, check the box **Yes, Use Auto-fill my return in this file**
- Click **Next**
- This will take you to the **Download my information** screen

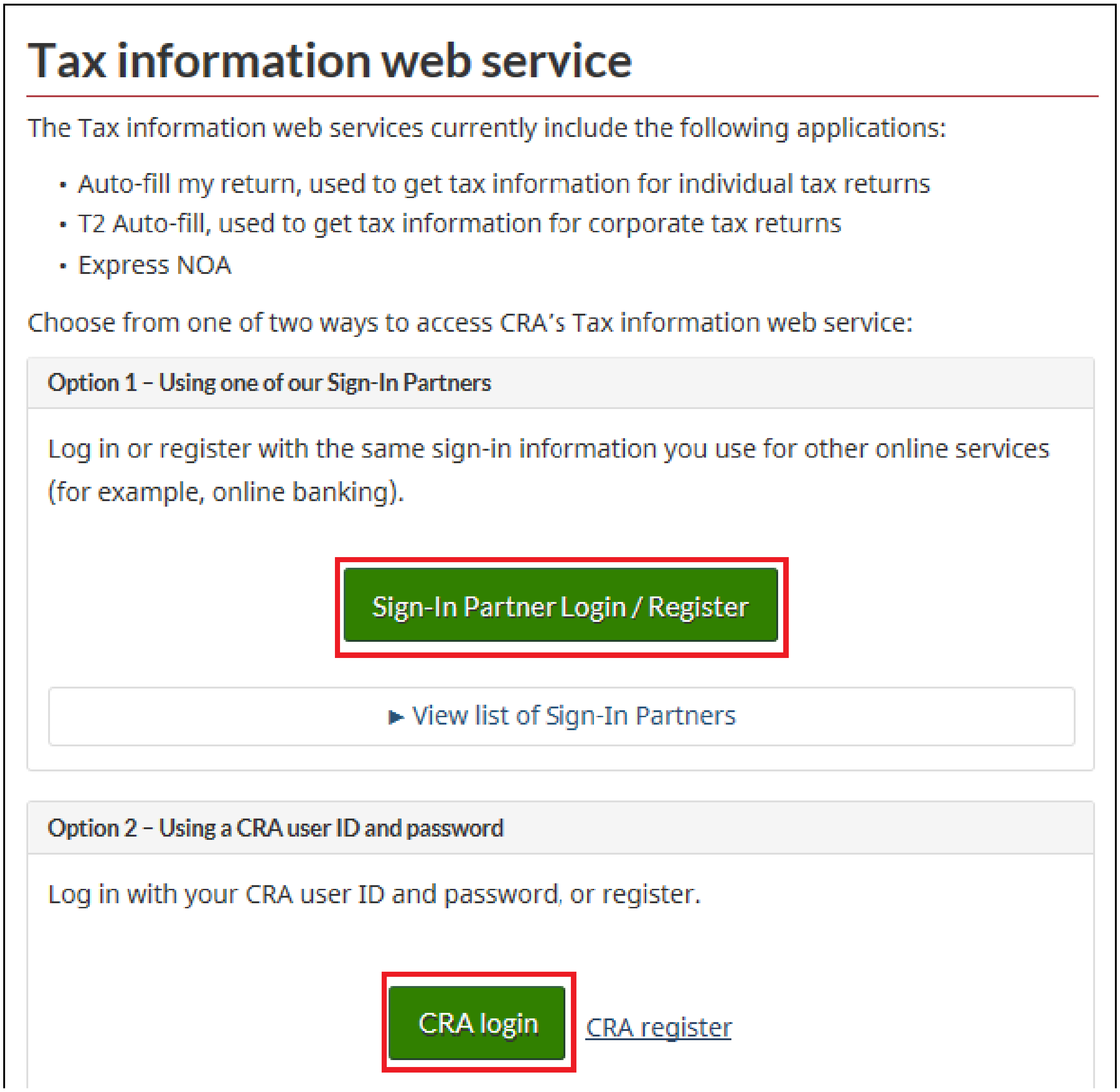
AFR terms and conditions of use



- Read the text under **AFR terms and conditions of use**
- If you agree, check the box indicating **I have read the terms and conditions above and agree to retrieve my tax information**
- Click the **Download** button. You may need to scroll down the page to see it.

Note: You must close all web browsers that you have running before attempting to download the data.

Accessing CRA web services (AFR)



Your web browser will open the CRA's **Tax information web service** page.

Use one of the two methods below to access the AFR application:

1. If you are using the **CRA login** method, enter your CRA user ID and password
2. If you are using the **Sign-In Partner Login** method, login using your online banking information

Note: This is the same information you would use to access other CRA login services, such as Represent a Client, My Account, and My Business Account. If you run into issues with Multi-factor authentication, see Multi-factor authentication – Auto-fill my return (AFR) and CVITP volunteer.

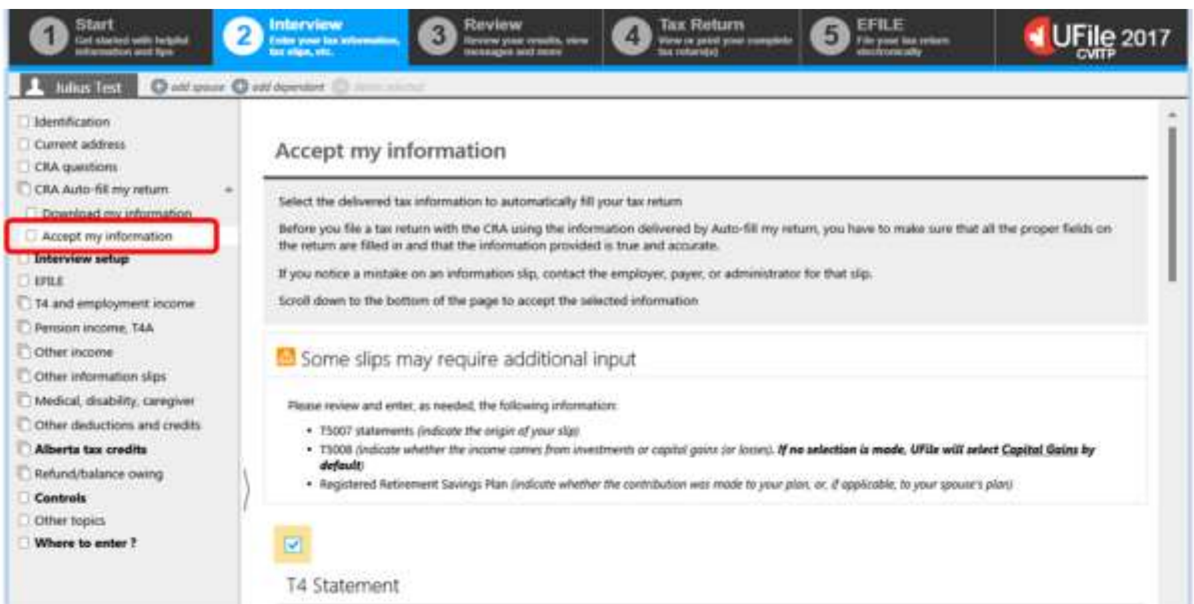
AFR – Verify the SIN

Once you have logged in, you will be taken to the **Tax information web service-request confirmation** screen and asked to verify the SIN you are using AFR.

Note: With the UFile CVITP software, you can only enter one SIN at a time.

- Once you confirm that the SIN is correct, click **Next**
- You will need to wait a few minutes for the system to process your request.

AFR - Review the information

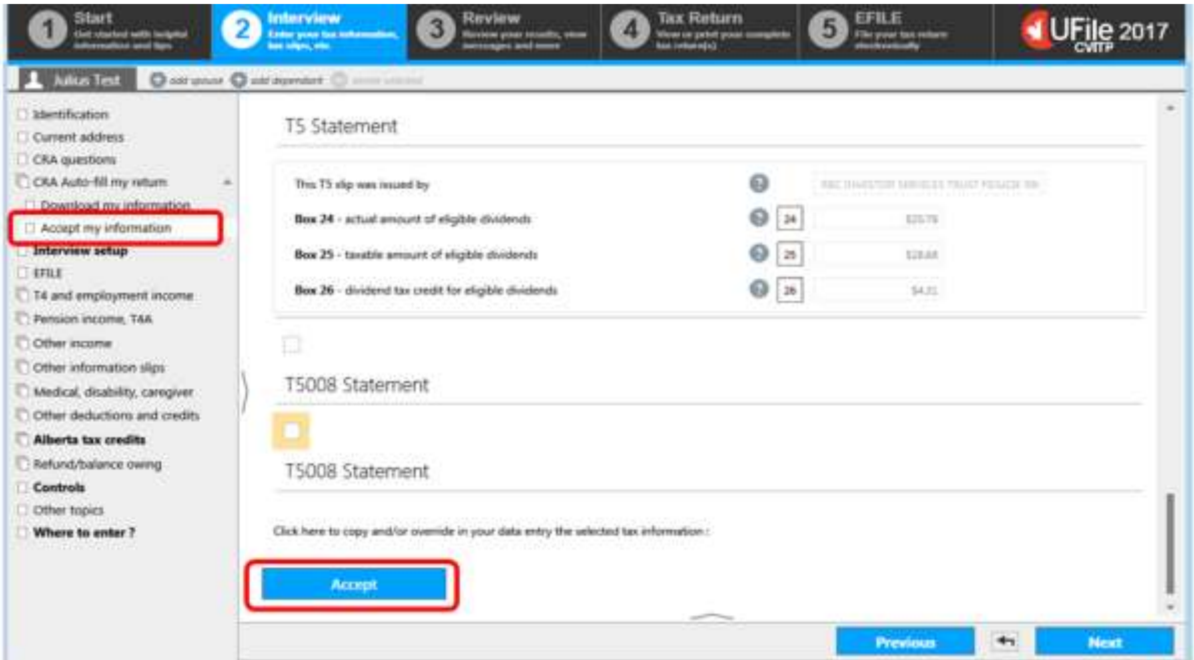


Auto-fill my return brings forward all income tax slips that the CRA has received from third parties into UFile.

Note: You will be prompted to verify that the amounts are accurate and confirm that the income should be reported.

- **Always** confirm with the taxpayer that the system is showing all of their information slips

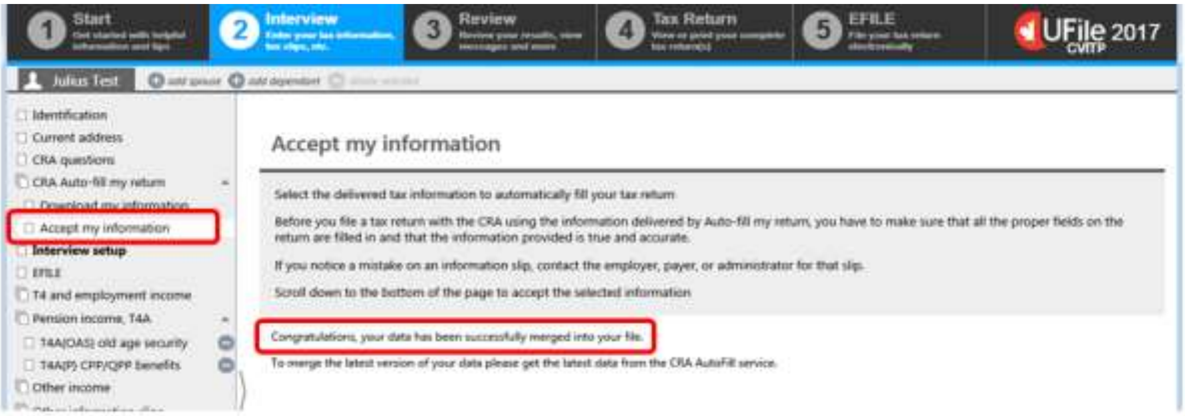
AFR – Accept the information



- Once you have verified that all of the income information is correct, click **Accept**

Note: Some slips may require additional information. Be sure to follow instructions provided through the software

Data merging



- The AFR service process is completed
- You are brought back to the **Accept my information** screen under the **Interview** tab
- All slips and other information that were downloaded are listed in the left side menu, and the individual's data is now merged into the return

This is the end of the AFR process. For more information on completing a tax return, please refer to Preparing income tax returns: before, during and after.

Note: AFR can only download information that the CRA has available **at the time of filing**. For more information, see Before you begin.

Troubleshooting

This page lists the most common errors you may encounter when using the Auto-fill my return service and provides steps to assist with troubleshooting. For assistance with UFile error codes, see Rejected tax return. For assistance with EFILE errors, see Verifying EFILE transmission errors.

Before you start, remember to check that you have:

1. Entered the required information on the EFILE-Netfile setup page in UFile CVITP
   - See EFILE-Netfile setup
2. Submitted an Authorization request for the individual
   - See Screen-by-screen instructions - Submitting an Authorization request

Error code: T808

Error message: The EFILE number must be authorized to transmit an authorization or cancellation request. Please update your account information by indicating that you want to transmit the authorization/cancellation requests. Refer to the EFILE for electronic filers service for more information

Reason: You are not authorized to electronically transmit an authorization request.

Troubleshooting:

1. Log into your EFILE account with your EFILE number and password.
2. Select **Maintain account.**
3. Select **Yes** under the section **Return types** to indicate that you will be using the CRA Auto-fill my return service when completing taxpayer returns.

Note: If you are unable to update this information, contact your EFILE helpdesk.

Error code: ERR.073

Error message: You have multiple authorizations for the SIN or BN entered. You will only be able to obtain tax information if you Login to Represent a Client

Reason: You attempted to submit an authorization request for an individual, **AND** you are already authorized on that person's account, outside of the program.

Troubleshooting:

- Login to Represent a Client and remove your other authorization(s) so that you are only authorized under the CVITP GroupID on the individual's account.
    - See How to confirm if you are added under the CVITP group (or managing/verifying your affiliated groups)

Note: If you do not remove other authorization(s), you cannot use AFR when completing that individual's return.

Error code: T850

Error message: Expiry date must be greater than the submission date

Reason: Authorization request expires after 11:59 p.m. Eastern time of the same day it was submitted.

Troubleshooting:

- Resubmit the authorization request for the same individual.
    - See Screen-by-screen instructions - Submit an authorization request.

Error code: ERR.051

Error message: You are not authorized to request tax information for the SIN entered

Reason: You attempt to access taxpayer information through Auto-fill my return without the successful transmission of an authorization request (via EFILE).

Troubleshooting:

1. Login to Represent a Client to ensure you are linked to the CVITP group.
   - See How to confirm if you are added under the CVITP group (or managing/verifying your affiliated groups)
2. Confirm that authorization request has been submitted.
   - See Screen-by-screen instructions - Submitting authorization request

Note: If you continue to receive this error message, call the CVITP dedicated helpline at 1-866-398-3488.

Error code: ERR.114

Error message: The Represent a client service has updated the Terms and conditions of use. Before you can access the Tax information web services, you must Log in to Represent a Client and agree to the changes.

Reason: You try to use the Auto-fill my return service but you haven't agreed to the updated Represent a Client Terms and Conditions of Use.

Troubleshooting:

- Login to Represent a Client and agree to the updated Terms and Conditions of Use

Represent a Client

Before you start

CVITP volunteers who are authorized on a taxpayer's account can use their CRA credentials to sign in to Represent a Client and view the taxpayer's information online for a limited period. To be authorized on a taxpayer's account, a volunteer must have a RepID **and** must have submitted an Authorization request, through UFile CVITP, for the taxpayer. Each person can only have one RepID. If you already have a RepID, you do not need to register a new one for CVITP purposes.

Having increased access to an individual's information through Represent a Client will improve the level of service volunteers can provide. This is particularly helpful when an individual is missing information that can't be downloaded through AFR, and/or they cannot meet confidentiality requirements over the phone.

There are several services available for representatives with **Level 1 (view only) authorization**. The information that is available to authorized volunteers via Represent a Client includes:

- benefits and credits overview
- Canada Child Benefit and related provincial and territorial programs payments, account balance, and statement of account
- carryover amounts and disability tax credit
- returns and notices of assessment and reassessment
- universal child care benefit payments, account balance, and statement of account

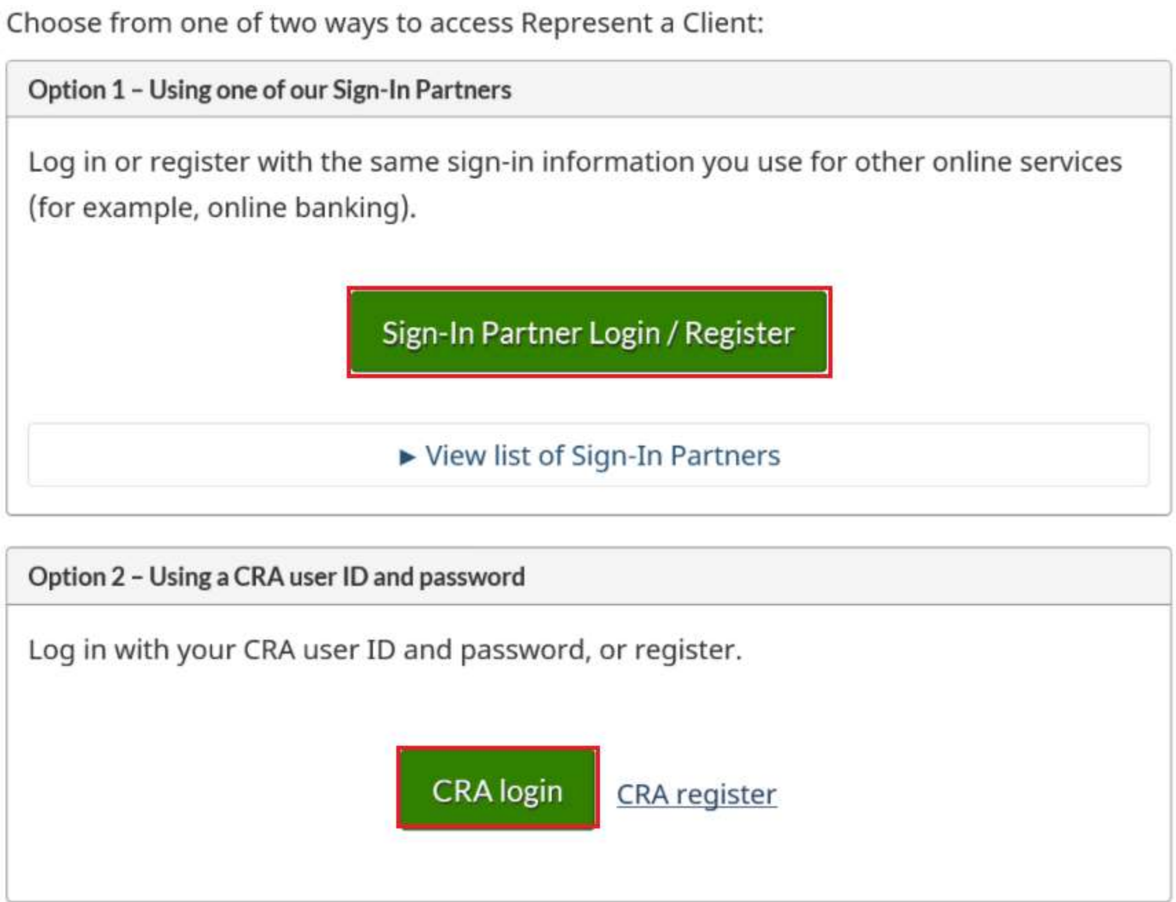
Note

Volunteers cannot view an individual's date of birth (DOB) or address through Represent a Client.

Need to know

RepID and CVITP GroupID		
Name	**Acronym**	**Definition and use**
Represent a Client	RaC	A service that provides individuals with secure and controlled online access to both individual and business tax information.
Representative identifier	RepID	A unique 7-character alphanumeric identifier that identifies an individual as a registered representative.
Group identifier	GroupID	A code that identifies a group of representatives; also registered through Represent a Client. The CVITP has only one GroupID. The CVITP GroupID is listed as the authorized representative on the taxpayer's account.

To view an individual's information online, choose from one of two ways to log in to Represent a Client: Sign-in Partner Login or CRA login.



Important note

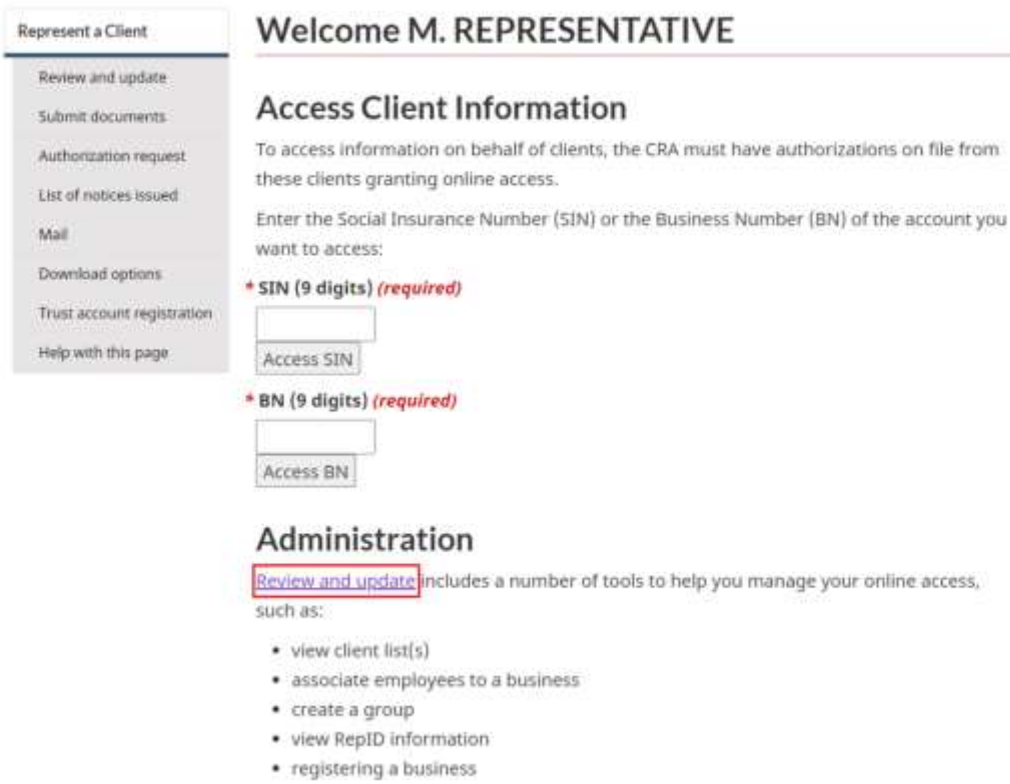
If you are using an older browser that does not support the latest security standard, you will not be able to access CRA's secure online services. For more information on tested browsers, please see Your browser - Canada.ca

How to view an individual's information online

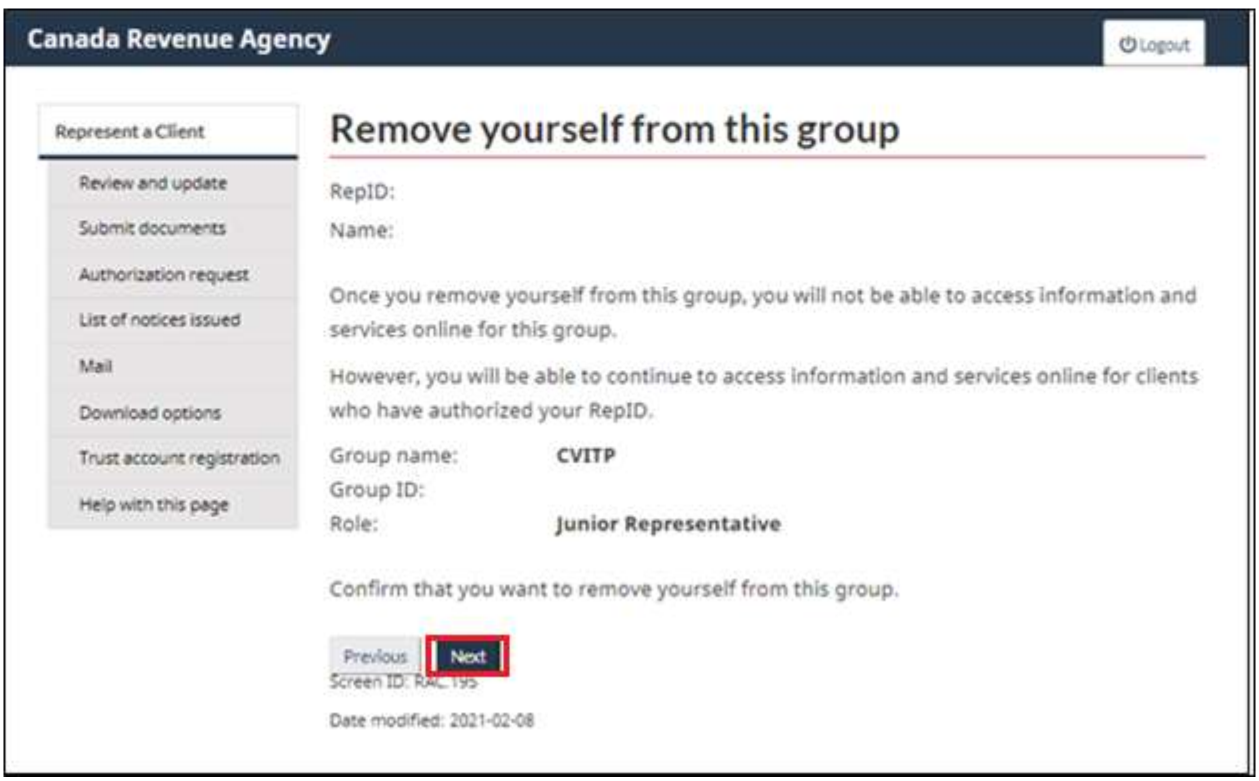
On the Welcome page, enter the Social Insurance Number (SIN) of the individual and click on the Access SIN button.

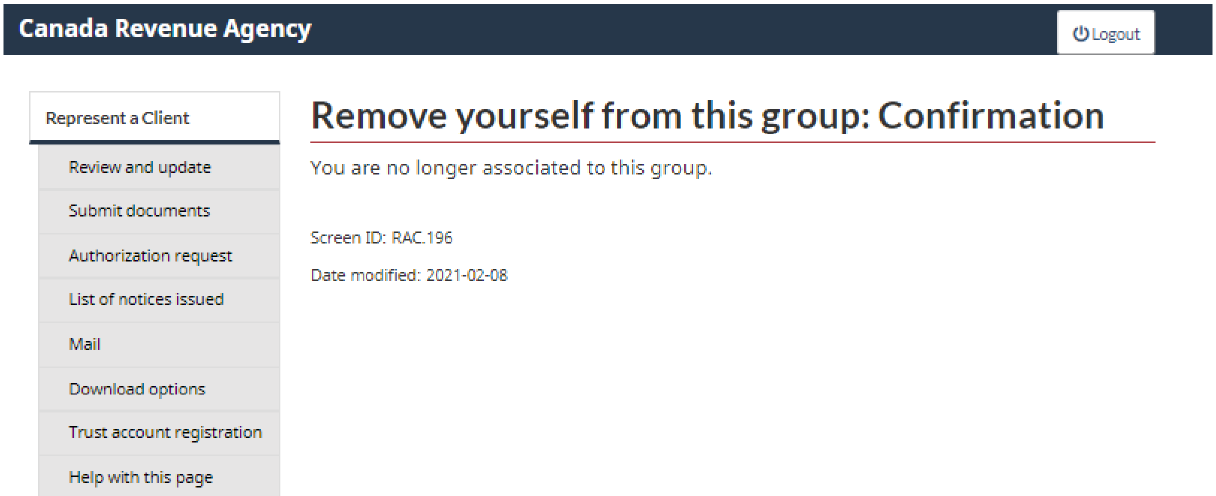
How to confirm if you are added under the CVITP group (or managing/verifying your affiliated groups)

To confirm if you're affiliated, click on **Review and update**



If you wish to remove yourself from an affiliated group, you can click on the applicable group name




Canada Revenue Agency
Logout
Represent a Client
Review and update
Submit documents
Authorization request
List of notices issued
Mail
Download options
Trust account registration
Help with this page
Remove yourself from this group: Confirmation
You are no longer associated to this group.
Screen ID: RAC.196
Date modified: 2021-02-08

Overview of what's new

Find out about the latest program updates, the 2021 tax-related changes and important reminders on security requirements.

Some program related updates include:

- **Virtual clinics** (see Free tax clinics)
- **COVID-19 benefits** (see Income)
- **Auto-fill my return**
- **UFile CVITP**
- **Home office expenses for employees** (see Deductions)

Review all of What's new to find the information you need.

Free tax clinics

Through the Community Volunteer Income Tax Program (CVITP), community organizations host free tax clinics where volunteers file tax returns for eligible people.

Here's what's new for free tax clinics:

Virtual clinics

We are pleased to announce that we will continue to support virtual clinics for the 2022 filing season.

Virtual clinics provide an option, which follows physical distancing guidelines, for volunteers who want to continue serving their community by helping others complete their tax returns. Additionally, your organization can choose to host a virtual Northern communities clinic that serves individuals residing in northern communities (prescribed zones) within Canada. Any approved CVITP organization across Canada, willing to offer tax filing services to northern communities, can now communicate this information in their clinic posting(s) on Canada.ca

For more information on virtual clinics, please refer to the Important note: CVITP Virtual clinics – Guidelines and resources for volunteers .

EFILE services

EFILE is an automated service that allows approved tax-preparers to send individual income tax return information to the CRA , directly from the EFILE certified tax-preparation software. Here's what's new for EFILE:

Tax years accepted by EFILE
EFILE will accept electronic filing for 2017, 2018, 2019, 2020, and 2021 tax returns.

Important dates for the filing season starting in February 2022

EFILE transmission services are open from **February 21, 2022 until January 27, 2023**.

Note

It is no longer possible to electronically transmit Income Tax and Benefit returns for 2016 and the years prior.

Reminders

You must only apply for an EFILE number **if you intend to file returns electronically**.

Volunteers must provide their organization with a valid police records check that has been issued within the last three years if they :

- plan to paper file
- will be handling personal tax information
- will be using the Auto-fill my return service

Volunteers who are approved to file electronically are not required to provide a police records check, **unless they are using the Auto-fill my return service**.

For more information on EFILE, go to EFILE for electronic filers.

Auto-fill my return service

Auto-fill my return (AFR) is a secure CRA service that can be used to automatically fill in parts of an individual's federal Income Tax and Benefit Return with information that the CRA has available **at the time of filing**.

The Auto-fill my return section of the CVITP site has undergone a transformation this year so be sure to check it out to keep up to date with all the latest improvements.

CVITP volunteers will continue to have the ability to use the Auto-fill my return service when completing tax returns for 2017 and subsequent years.

Reminder

To use AFR , you will need a valid police records check. For the purposes of the CVITP , a police records check is considered valid if it was issued within the past three years. If your police records check was issued more than three years ago, you will require a new one.

Troubleshooting

If you are currently using Windows 11, and you are experiencing problems with Auto-fill my return:

Older versions of UFile relied on Internet Explorer to access AFR . However, with the recent release of Windows 11, Microsoft Edge has replaced Internet Explorer.

You can install the latest update to UFile which has added support for the Microsoft Edge browser. Download the latest update from UFILE CVITP by clicking on the tax year. Select the downloaded file, click to install and follow the instructions.

Note

- There is no need to uninstall UFile before downloading the file.
- The Get Latest Updates or Automatic Updates will not provide the update, you must download it from the website.
- This issue is specific only to Windows 11. Prior versions of Windows (10, 8, 7) are not impacted.

The 2021 version is currently undergoing the certification process and should be available to the public on February 17.

Multi-factor authentication

Last year, the CRA introduced new multi-factor authentication (MFA) to enhance the security of its sign-in services and the protection of taxpayer information. Please be advised that enrollment in MFA is now mandatory for all taxpayers using CRA's sign-in services. This includes CVITP volunteers using the Auto-fill my return or Represent a client services.

Cancelling mandatory enrollment status is no longer permitted under any circumstances. If you want the ability to access any CRA online services, you will need to enroll in MFA.

UFile CVITP

The software used to prepare tax returns for the CVITP is a customized version of UFile (UFile CVITP). Here's what's new for UFile CVITP 2021:

Effective for the 2022 filing season, UFile CVITP software CDs will be replaced with USB flash drives.

For more information on how to use the UFile CVITP software, visit UFile overview.

Income Tax and Benefit Return

In this section we have outlined some of the changes made to the 2021 Income Tax and Benefit Guide and tax package:

Tax package changes

Several changes have been made to the **2021 tax package**, such as making the guide easier to read and moving the text for some income, deductions, and credits to the Federal Worksheet and schedules. You can also find more information about the lines on the return by going to canada.ca/line-xxxxx and replacing "xxxxx" with any five-digit line number from the return.

For example, go to canada.ca/line-10100 for information about line 10100. If you need information that is not provided in this tax package, call 1-800-959-8281.

Reminder

Direct deposit enrollment forms are no longer included in the tax packages. However, the option is still available for returns that are filed electronically through EFILE.

For more information on direct deposit, go to canada.ca/direct-deposit .

Notice of assessment

Sometime in 2022, the CRA will begin the process of switching to electronic notices of assessment or reassessment. Taxpayers served under the Community Volunteer Income Tax Program/Income Tax Assistance -Volunteer Program will however, continue to have the option to receive a paper notice of assessment/reassessment. Please note that the CRA encourages the use of My Account and the retrieval of notices electronically where feasible.

Income

Here are the changes to income reported on a tax return for 2021:

Amounts received related to COVID-19

As a result of COVID-19, many individuals who were directly affected, received emergency benefits that provided them with financial support during the pandemic.

These payments are considered **taxable income**. The total amount received must be reported on the individual's tax return.

For such payments, they will receive a T4A (for benefits issued by the CRA) or a T4E (for benefits issued by Service Canada).

If the individual received federal, provincial, or territorial government COVID-19 benefit payments, such as the Canada Recovery Benefit (CRB), Canada Recovery Sickness Benefit (CRSB), or Canada Recovery Caregiving Benefit (CRCB), they will receive a T4A slip with instructions on how to report these amounts on their return. These slips are also available in My Account.

If the individual received the CRB, they may have to repay all or part of the amount received if their net income after certain adjustments is more than $38,000. The repayment is calculated using the chart for line 23500 of the Federal Worksheet.

If the individual's income related to COVID-19 was tax exempt under section 87 of the Indian Act, they will need to complete Form T90, Income Exempt from Tax under the Indian Act, as well as their 2021 Income Tax and Benefit Return or simplified return to claim the tax withheld on their payments. For more information, go to Taxes and benefits for Indigenous peoples.

For more information on COVID 19 and screen-by-screen instructions, visit the frequent client scenario CRA and COVID-19, found on the volunteer training page.

Note

For Indigenous peoples, COVID-19 benefits are taxable to the same extent as the income that made the recipient eligible to receive the benefit. For more information on the tax treatment and how to report the COVID-19 benefits for a Status Indian, see CRA and COVID-19.

One-time payment for older seniors

This one-time payment provided financial support through a taxable payment of $500 to older seniors in August 2021. They received the one-time payment if they:

- were born on or before June 30, 1947, and
- were eligible for the Old Age Security pension in June 2021

Eligible individuals who have already applied for the Old Age Security, would have automatically received the one-time payment for older seniors as early as the week of August 16, 2021.

Important note

Applications for the Old Age Security pension can be approved retroactively to June 2021 (or earlier) and this one-time payment will be received when Old Age Security pension payments begin. However, individuals must apply for the Old Age Security pension **before** May 31, 2022, or they will not be eligible for this one-time payment.

For more information, see One-time payment for older seniors.

Line 13010 – Taxable scholarships, fellowships, bursaries, and artists' project grants

Beginning in 2021, postdoctoral fellowship income would be included as earned income for registered retirement savings plan (RRSP) purposes. This change would provide postdoctoral fellows with additional RRSP contribution room in order to make deductible RRSP, pooled registered pension plan (PRPP), or specified pension plan (SPP) contributions. This measure would apply retroactively to 2011. An individual can request an adjustment request to the CRA to have their RRSP contribution room adjusted.

Students who receive scholarships and bursaries (as well as fellowships, study grants, and artists' project grants and awards) will have these amounts reported on a T4A slip. Generally, the income they received will be reported in box 105.

For information on how to enter scholarships and bursaries in UFile, visit our screen-by-screen instructions; from the Students topic.

Deductions

Here are the changes related to deductions claimed on a tax return for 2021:

Line 21400 – Child care expenses

Child care expenses are deductible if the child was under 16 years of age or had an impairment in physical or mental functions at some time in 2021, and if the use of child-care services allowed the individual looking after an eligible child to:

- earn income from employment;
- carry on a business either alone or as an active partner;
- attend school under the conditions identified under Educational program;
- carry on research or similar work, for which you or the other person received a grant.

For 2020 and 2021, the requirements above do not have to be met if the individual was entitled to receive, in the year, any federal, provincial, or territorial government COVID-19 payments for which they have received a T4A or T4E slip, employment insurance benefits, employment insurance special benefits, or Quebec parental insurance plan benefits. The child must have lived with them or the other person when the expense was incurred for the expense to qualify.

For more information, see What are child care expenses?

Line 23210 - Federal COVID-19 benefits repayment

If the individual repaid federal COVID-19 benefits (CERB, CRB, CRCB, CRSB or CESB) in 2021 that they received in 2020, they can claim a deduction for the repayment.

If they received their CERB:

- from the CRA, the amount repaid will be reported in box 201 of their T4A slip
- from Service Canada, the amount repaid will be reported in box 30 of their T4E slip, along with other EI amounts repaid. Service Canada will also send them a letter showing the exact portion of the amount in box 30 that is CERB repayment.

The individual can claim a deduction for the federal COVID-19 benefits repayment in any of the following ways:

- on line 23210 of their 2021 return
- on line 23200 of their 2020 return
- on both their 2020 and 2021 returns as long as the total amount claimed is not more than the combined amounts reported in box 201 of their T4A slip and the letter from Service Canada

Note

If the individual received their CERB from Service Canada and chooses to claim all or part of their deduction on line 23200 of their 2020 return, they must subtract the portion they are claiming in 2020 from box 30 of their T4E slip for 2021.

Note

If the individual wants to claim a deduction on their 2020 return but it has already been assessed, they will have to request an adjustment. For more information, please see How to change a return.

Northern residents deductions

The deduction for travel benefits has expanded to include eligible northern residents who take a trip even if their employer does not provide travel benefits for personal travel.

Individuals can take up to two trips for non-medical reasons and any number of trips for medical purposes. The individual can calculate the travel deduction for each trip by either using a portion of a $1,200 standard amount per person or the value of the taxable travel benefit received from employment.

For more information about the Northern residents deductions, see RC4650 Northern Residents Deductions for 2021, or go to canada.ca/taxes-northern-residents.

Home office expenses for employees

Important note

As an exception to the CVITP eligibility guidelines, volunteers can complete tax returns where an employed individual is claiming the deduction for home office expenses **for employees**, **only if** the individual is choosing to use the new **temporary flat rate method** to claim their deduction. Using the detailed method is **not** considered a simple tax situation. The CVITP does **not** provide training for or support complex tax situations, which includes the use of the detailed method.

For more information on simple tax situations, see the **Eligibility criteria,** on the About free tax clinics page.

The government has extended the Home office expenses for employees for the 2021 and 2022 tax years. Employees working from home due to the COVID-19 pandemic may be able to claim up to $500 using the temporary flat rate method.

Please note for the 2020 tax year, the maximum amount allowed to claim still remains at $400.

To learn more about how to enter home expenses in UFile, refer to our new frequent client scenario: CRA and COVID-19

Non-refundable tax credits

Here are the changes related to non-refundable tax credits claimed on a tax return for 2021:

Disability tax credit (DTC)

Medical practitioners can now use the new digital application for medical practitioners to fill out Part B of Form T2201. They are responsible for answering a series of questions which the CRA will use to help determine the individual's eligibility for the DTC. At the end of the digital application, a PDF will be generated that the medical practitioner must print and sign.

For more information, see Step-by-step instructions for filling out Form T2201

Note

As a volunteer, you are not responsible in completing or printing Form T2201. This is for information purposes only.

Refundable tax credits

Here are the changes related to refundable tax credits claimed on a tax return for 2021:

Canada workers benefit

The Canada workers benefit (CWB) is a refundable tax credit intended to provide tax relief for eligible low-income individuals and families in the workforce. For the 2021 and subsequent taxation years, a new "secondary earner exemption" has been introduced. This would allow the spouse or common-law partner with the lower working income to reduce their adjusted net income up to $14,000.

For example, without the secondary earner exemption, a dual-earner couple with adjusted family net income of $50,000 would receive no CWB in 2021. With the introduction of the secondary earner exemption, the secondary earner's adjusted net income would be reduced by the lesser of their working income ($20,000) and $14,000. The adjusted family net income would then be $36,000 which would entitle the couple to the benefit.

For more information, see Schedule 6 - Canada Workers Benefit.

Climate action incentive

The Climate action incentive credit will now be delivered as quarterly payments. Individuals who are eligible, will automatically receive their CAI payments four times a year, starting in July 2022. Individuals must file a tax return, even if they did not receive any income for the year, in order to be eligible.

For more information, go to Climate action incentive payment.

Volunteer training

The volunteer training site helps CVITP volunteers get ready to file tax returns. **All volunteers** can benefit from reviewing the many resources offered, including job aids, helpful links, commonly used forms, and more!

To complement the online training, we recommend that you attend the live webinars, hosted by CRA coordinators.

We also recommend reviewing the related online training topics before attending the webinars.

There are four new frequent client scenarios which have been added to the volunteer training site:

- CRA and COVID-19
- Families
- Social assistance recipients
- Workers

Along with the new frequent client scenarios, be sure to also have a look at our newly redesigned Auto-fill my return topic, which has been divided into smaller sections to make for easier navigation.

A new Video gallery tab has also been added to the Resources section which includes pre-recorded webinars on topics like Auto-fill my return and Preparing income tax returns: before, during and after. Also included is a video walkthrough of the volunteer training site, and a UFile navigation video.

Reminder

It is important to review the appropriate training before you start preparing income tax returns.

References

For more information on what's new for 2021, please see the T1 Income tax package for 2021.

Select the province, and you will find the **Income Tax and Benefit Guide – 2021**.

Specific updates for each province can be found on the **Information sheet – residents of (Province) or Information for residents of (Province) under Provincial information and forms**.

Reminders

These reminders will help ensure you are ready for the upcoming filing season:

Security requirements

Volunteers must meet certain security requirements before they can participate as a volunteer with the CVITP:

- Volunteers who plan to paper file returns or handle taxpayer information will need to provide their organization with a **valid police records check.**
- Volunteers who plan to file returns electronically **and** use the Auto-fill my return service will need to **obtain an EFILE number as well as provide a valid police records check.**
- Volunteers who plan to file returns electronically **without** using the Auto-fill my return service will only need to **obtain an EFILE number**.ram

Important note

For the purposes of the CVITP, a police records check is considered valid if it was issued within the past three years. If your police records check was issued more than three years ago, you will require a new one.

Reminders for keeping taxpayer information secure

It is critical to the program's success to ensure organizations and volunteers safeguard taxpayer information and understand their responsibilities in this respect.

If you are using a shared printer with your organization, or a personal printer that retains memory, it is important that you ensure the memory is cleared on a regular basis.

Important note

A CVITP volunteer can take on many different roles. They can do anything from providing administrative support to completing tax returns for eligible individuals.

It is important that you review your Volunteer roles and responsibilities **and take the appropriate training before you start preparing income tax returns or volunteering in other ways**.

Resources

Reminder for CVITP Virtual clinics
Guidelines are available to help you through some of the steps involved with preparing tax returns virtually.

Please refer to CVITP Virtual clinics – Guidelines and resources for volunteers.

Helpful links

Canada's COVID-19 Economic Response Plan

Find information on Employment Insurance or other Recovery benefits such as:

- The Canada Recovery Benefit (CRB)
- The Canada Recovery Sickness Benefit (CRSB)
- The Canada Recovery Caregiving Benefit (CRCB)

Overview of Child and family benefits

Find information on benefits and credits such as:

- The Canada child benefit (CCB), the child disability benefit (CDB) and the related provincial and territorial benefits
- The goods and services tax/harmonized sales tax (GST/HST) credit and the related provincial and territorial credits
- The Canada workers benefit (CWB) and other federal programs
- The child and family benefits calculator and payment dates

CRA contact information: Individuals can contact the CRA for more information on their tax return, to update their personal information or ask other tax-related questions.

EFILE: To find the phone number for your location's designated EFILE Helpdesk, visit the EFILE helpdesk support page. You can also view your EFILE transmission history by logging into your EFILE account.

EFILE error codes: Chapter 2 of Form RC4018 Electronic Filers Manual includes information to help you correct returns that are not accepted for EFILE due to errors.

Exchange rates: Annual exchange rates can be found on the Bank of Canada website.

UFile: The CRA provides free tax software to CVITP volunteers for the current year and the previous ten years; the software can be downloaded on the UFile CVITP page.

Getting help with UFile: If you have an error message with no suggested fix, try the following links:

- Go to the UFile Forums page to search for posts from previous users who have encountered your error. They may have found solutions.
- Go to the UFile virtual support agent page for help.

Registration links: You must meet certain requirements before participating as a volunteer with the CVITP (Depending on your role, you may have different registration requirements):

- To obtain your RepID, log in to the Represent a Client portal
- To register as a CVITP volunteer, complete the **online CVITP registration** form found under Register to volunteer
- To apply for an EFILE number, click Apply for EFILE and look under **How can I apply?** to complete the EFILE Registration Online form
- To renew your EFILE account, click Yearly renewal and look under **Yearly renewal**, and click **log in** to access the EFILE log in page
- For information on obtaining a PRC, see Police records check

For more information on the different requirements, please see Register to volunteer.

The **T1 Income Tax and Benefit Guide** can be accessed by selecting the province of the return that you are preparing.

Tax credits and deductions for persons with disabilities: The disability tax credit, as well as other credits and deductions, is available for persons with disabilities, their supporting family members or caregivers. To be eligible for the disability tax credit, a Form T2201 must be completed by the individual and a medical practitioner, then submitted to the CRA for approval.

Taxpayer Bill of rights: The bill defines the 16 rights you are entitled to when interacting with the CRA. This document is framed by the CRA's corporate values of professionalism, respect, integrity, and collaboration.

Helpful contacts

<table>
<tr><th colspan="2">Telephone numbers</th></tr>
<tr><td>Dedicated Help line for volunteers

This number is for CVITP volunteers only

Do not share this number with individuals outside of the CVITP.</td><td>1-866-398-3488</td></tr>
<tr><td>EFILE Helpdesk support

To retrieve your EFILE number and/or password</td><td>To find the phone number for your location's designated EFILE Helpdesk, visit the EFILE Helpdesk support page</td></tr>
<tr><td>CRA's individual tax enquiries line

For questions about income tax topics, including CRA COVID-19 benefits, beyond what is covered by the CVITP</td><td>1-800-959-8281

Yukon, Northwest Territories and Nunavut : 1-866-426-1527

Outside Canada/U.S. call collect :

613-940-8495</td></tr>
<tr><td>CRA child and family benefits enquiries

For CRA-administered child and family benefit questions beyond what is covered by the CVITP</td><td>1-800-387-1193

Yukon, Northwest Territories and Nunavut : 1-866-426-1527</td></tr>
<tr><td>CRA's form order line (automated service)

Individuals may call to order forms, such as:

○ T1 Income tax package
○ T2201, Disability Tax Credit Certificate
○ RC66, Canada Child Benefits Application
○ T777S Statement of Employment Expenses for Working at Home Due to COVID-19</td><td>1-855-330-3305</td></tr>
</table>

CRA automated line An automated service where individuals can get information by phone, such as: ◦ Proof of Income (Option C print-out) ◦ Requesting a remittance voucher ◦ Eligibility for benefits and credits	1-800-267-6999
Check status of current year tax return and refund amount (automated)	1-800-959-1956
Check tax account balance	1-866-474-8272
Payment arrangements (automated) Individuals can make a payment arrangement for personal income taxes through an automated service	1-866-256-1147
Payment arrangements Individuals can also speak to someone to discuss payment arrangements if they can't pay their income taxes in time	1-888-863-8657
CRA telephone number for Teletypewriter (TTY) Individuals may call this number if they have a hearing or speech impairment and use a TTY.	1-800-665-0354
Service Canada For all questions about the Canada Pension Plan, Old Age Security, and Guaranteed Income Supplement	1-800-277-9914 **TTY** 1-800-255-4786
Service Canada Employment Insurance For all enquiries related to employment insurance and CERB payments issued by Service Canada	1-800-206-7218 **TTY** 1-800-529-3742
Service Canada Social insurance number For general information about the Social insurance number (SIN) program	1-866-274-6627 **TTY** 1-800-926-9105

Provincial and territorial benefits and credits

When preparing an individual's tax return, it is important to familiarize yourself with both the federal and provincial benefits and credits for which they may be eligible. You can use the following resources on Canada.ca to find more information on the benefits and credits for the province or territory in which the individual lives.

Resources

- Use the Benefit finder to search for benefits in the individual's province or territory; for more information, call 1-800-O-Canada (1-800-622-6232)
- In addition to federal credits, individuals may also be entitled to provincial and territorial credits; for more information, see Provincial and territorial tax and credits for individuals
- For information on provincial or territorial programs administered by the CRA, see Provincial and territorial programs
- Some provinces offer credits and grants for homeowners; for more information, see Provincial credits and grants you can claim on your tax return

T1 lines comparison tables (before 2019 - since 2019)

The line numbers changed in 2019. The tables below match the old line numbers to the new ones.

The line numbers listed are the most commonly used lines when preparing CVITP returns.

Income			
Income – description (see note 1)	**Old line number**	**New line number**	**Information slip(s) (see note 2)**
Employment income	101	10100	T4
Other employment income	104	10400	N/A
Old age security (OAS) pension	113	11300	T4A(OAS)
CPP or QPP benefits	114	11400	T4A(P)
Other pensions and superannuation	115	11500	T4A, T5, T3, T4RIF
Elected split-pension amount	116	11600	N/A
Universal child care benefit (UCCB)	117	11700	RC62
Employment insurance and other benefits	119	11900	T4E
EI maternity and parental benefits and PPIP maternity and paternity benefits	N/A	11905	T4E
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations	120	12000	T5, T3
Taxable amount of dividends other than eligible dividends, included on line 12000, from taxable Canadian corporations	180	12010	T5, T3

Interest and other investment income	121	12100	T5, T3
Registered disability savings plan (RDSP) income	125	12500	T4A
Total support payments received	156	12799	N/A
Taxable amount of support payments received	128	12800	N/A
Registered retirement savings plan (RRSP) income	129	12900	T4RSP
Other income	130	13000	See All types of income (see note 1)
Taxable scholarships, fellowships, bursaries, and artists' project grants	130	13010	T4A
Workers' compensation benefits	144	14400	T5007
Social assistance payments	145	14500	T5007
Net federal supplements paid	146	14600	T4A(OAS)
Total income	150	15000	N/A

Deductions		
Deductions – description (see note 3)	**Old line number**	**New line number**
Pension adjustment	206	20600
Registered pension plan (RPP) deduction	207	20700
RRSP deduction	208	20800
Pooled registered pension plan (PRPP) employer contributions	205	20810
Deduction for elected split-pension amount	210	21000
Annual union, professional, or like dues	212	21200
Universal child care benefit repayment	213	21300
Child care expenses	214	21400
Disability supports deduction	215	21500
Moving expenses	219	21900
Total support payments made	230	21999
Allowable deduction for support payments made	220	22000
Deduction for CPP or QPP contributions on self-employment income and other earnings	222	22200
Deduction for CPP or QPP enhanced contributions on employment income		22215
Other employment expenses	229	22900
Other deductions	232	23200

Federal COVID-19 benefits repayment		23210
Social benefits repayment (including old age security benefits repayment, employment insurance benefits repayment and Canada recovery benefit repayment)	235	23500
Net income	236	23600
Other payments deduction	250	25000
Northern residents deductions	255	25500
Additional deductions	256	25600
Taxable income	260	26000

Non-refundable tax credits		
Non-refundable tax credits – description (see note 3)	**Old line number**	**New line number**
Basic personal amount	300	30000
Age amount	301	30100
Spouse or common-law partner amount	303	30300
Amount for an eligible dependant	305	30400
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older	304	30425
Canada caregiver amount for other infirm dependants age 18 or older	307	30450
Number of children for whom you are claiming the Canada caregiver amount for infirm children under 18 years of age	352	30499
Canada caregiver amount for infirm children under 18 years of age	367	30500
Base CPP or QPP contributions through employment income	308	30800
Base CPP or QPP contributions on self-employment and other earnings	310	31000
Employment insurance premiums through employment	312	31200
Provincial parental insurance plan (PPIP) premiums paid	375	31205
Canada employment amount	363	31260
Home buyers' amount	369	31270

Home accessibility expenses	398	31285
Pension income amount	314	31400
Disability amount (for self)	316	31600
Disability amount transferred from a dependant	318	31800
Interest paid on your student loans	319	31900
Your tuition, education, and textbook amounts	323	32300
Tuition amount transferred from a child or grandchild	324	32400
Amounts transferred from your spouse or common-law partner	326	32600
Medical expenses for self, spouse or common-law partner, and your dependent children under 18 years of age	330	33099
Allowable amount of medical expenses for other dependants	331	33199
Donations and gifts	349	34900
Total federal non-refundable tax credits	350	35000

Refund or balance owing		
Refund or balance owing – description	**Old line number**	**New line number**
Federal dividend tax credit	425	40425
Canada workers benefit advance payments received	415	41500
CPP contributions payable on self-employment and other earnings	421	42100
Social benefits repayment	422	42200
Provincial or territorial tax	428	42800
Total payable	435	43500
Total income tax deducted	437	43700
CPP or QPP overpayment	448	44800
Employment insurance overpayment	450	45000
Climate action incentive	449	45110
Refundable medical expense supplement	452	45200
Canada workers benefits (CWB)	453	45300
Canada training credit (CTC)		45350
Provincial or territorial credits	479	47900
Refund	484	48400
Balance owing	485	48500
Volunteer program	487	48700

Note 1: For more information on what to report as income, see All types of income.

Note 2: The information in this column is to help you associate the information slip with the corresponding line number on the Income Tax and Benefit Return. Note that the information provided is based on the most common information slips for the CVITP. It is not an inclusive list of all information slips that may apply to these line numbers.

Note 3: For more information, see Deductions, credits and expenses.

Useful forms
The table below lists the forms most commonly used when preparing returns for the CVITP.

Click on the form number to access the PDF version that you may view and print.

Forms

Form number	Form title
Auto-fill my return script	Authorization request - signature page (script) (see note 1)
5013-SA	Schedule A - Statement of World Income (for non-residents and deemed residents of Canada)
5013-SB	Schedule B - Allowable Amount of Non-Refundable Tax Credits (for non-residents of Canada)
CPT20	Election to Pay Canada Pension Plan Contributions
CPT30	Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election
CTB9	Income of Non-Resident Spouse or Common-Law Partner for the Canada child benefit
NR74	Determination of Residency Status (entering Canada)
Pre-filled request	Authorization request - signature page (pre-filled) (see notes 1 and 2)
RC151	GST/HST Credit Application for Individuals Who Become Residents of Canada
RC201	Canada Workers Benefit Advance Payments Application
RC325	Address change request
RC65	Marital Status Change
RC66	Canada Child Benefits Application includes federal, provincial, and territorial programs
RC66SCH	Status in Canada and Income Information for the Canada Child Benefits Application

T1032	Joint Election to Split Pension Income
T1260	Community Volunteer Income Tax Program - Income Tax and Benefit Return Summary (see note 1)
T1261	Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents
T1-ADJ	T1 Adjustment Request
T2091IND	Designation of a Property as a Principal Residence by an Individual (Other Than a Personal Trust)
T2201	Disability Tax Credit Certificate
T90	Income Exempt From Tax Under the Indian Act
TIS60	Community Volunteer Income Tax Program - Taxpayer Authorization (see note 1)

Note 1: This document is not available on canada.ca.

Note 2: By default, you should use the form generated by the tax software. However, if you are using a hard copy, it is very important to add the expiry date. This is the same expiry date you would see on the electronic version. A friendly reminder that the Authorization request - signature page is **not** to be sent to the CRA.

For a complete list, see Canada Revenue Agency forms listed by number.

Job aids and factsheets

The table below lists some helpful job aids, factsheets and Q&A's you can refer to when hosting or volunteering at a free tax clinic.

Click on the document name to access the PDF version that you may view, print or save.

Documents		
Name	**Description**	**Type**
CVITP quick tips	How to deal with difficult situations and information related to COVID-19 benefits	Job aid / Q&A
Steps to hosting free tax clinics	Steps an organization should take to host free tax clinics	Job aid
Steps to volunteer at a free tax clinic	Steps a volunteer should take to participate at a free tax clinic	Job aid
Steps to preparing income tax returns	Steps a volunteer should take to prepare income tax returns	Job aid
Represent a client	How to navigate in the Represent a client portal	Job aid
Resources	Useful resources for organizations and volunteers	Job aid

Video gallery

Videos coming soon!

The table below lists pre-recorded webinars and walkthroughs.

Click on the document name to access the video.

Name	Description	Type
Auto-fill my return	Learn how to use Auto-fill my return when preparing tax returns.	Pre-recorded webinar
Preparing income tax returns	Learn the different steps involved with all aspects of completing an income tax return.	Pre-recorded webinar
UFile overview	Learn about the UFile CVITP tax preparation software and its different functionalities.	Walkthrough
Volunteer training site	This video will allow you to familiarize yourself with the volunteer training site.	Walkthrough