

CVITP Virtual Clinics - Telephone

Guidelines for Volunteers

Thank you for volunteering with the Community Volunteer Income Tax Program (CVITP) and for participating in a virtual clinic. Telephone virtual clinics provide a safe way to complete tax returns for individuals who may not have access to a physical CVITP tax clinic location. Your organization will connect you with an individual requiring CVITP services over the telephone.

You do not need to follow the guidelines in this document step by step but you do need to follow the instructions for each section, if applicable. The sections in the virtual clinic(s) guidelines are:

- Obtain consent
- Confirm identity
- Complete the return
- Obtain consent to file electronically (TIS60)
- File the return

Reminders

- Please protect your privacy by using a separate email account and blocking your number from being displayed when communicating with taxpayers.
- This document is for the exclusive use of CVITP organizations and volunteers participating in virtual clinics. Please do not share this document with anyone outside the CVITP.
- You can volunteer with any organizations in your province who offer virtual clinics and assist individuals within your province, or with organizations who offer virtual Northern communities clinics to provide assistance to individuals living in northern communities (prescribed zones) within Canada.
- Changes have been made to the EFILE registration/renewal forms to improve the systems' safety and security. As a result of these changes, **all EFILE registrations or renewals now require a RepID.**
 - If you already have a RepID, you must provide it when you register/renew your account.
 - If you do not have a RepID, you can obtain one by registering with [Represent a Client](#). Volunteers are encouraged to obtain a valid RepID at [Represent a Client](#) (RAC) and to include it on your registration form. However, if you are unable to obtain a RepID, you can enter the temporary code **TEMP001** instead. Please note that this temporary code is **not a valid RepID.**
- If you are using Windows 11, (or in some cases, prior versions of Windows) and are experiencing issues using Auto-fill My Return for a tax year prior to 2021, you must download the latest UFile CVITP update from <https://www.ufile.ca/products/cvitp>.
- The CVITP dedicated phone line is available during set hours, year-round. The hours are:
Monday – Friday: 8:00 a.m. – 11:00 p.m. (EST)
Saturday: 9:00 a.m. to 8:00 p.m. (EST)
Sunday: Closed

OBTAIN CONSENT

You will contact the individual by telephone and obtain their consent for the following:

[Appendix A](#) - To obtain consent to proceed using potentially unsecure method(s) of communication.

[Appendix B](#) – To ensure the individual is aware you are a CVITP volunteer under the CVITP and not acting as an agent of the Canada Revenue Agency.

[Appendix C](#) – To advise the individual they can discontinue the call at any time.

Note: For the protection of 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.

CONFIRM IDENTITY

Confirm the individual's identity using one of the three options listed below:

a) The organization may have already confirmed an individual's identity (you will be advised if this is the case). You may also already know the individual personally and can confirm their identity. If so, you do not need to authenticate further.

b) You may use Auto-fill my return (AFR) to confirm the individual's identity. You will need to:

- complete the regular steps required in UFile CVITP to proceed through the AFR process;
- obtain verbal consent to send the authorization form (*please use the script in [Appendix D](#)*);
- confirm their identity using information exported through AFR. For example, you may ask the individual to provide their employer's name, their source of income or the amount showing in a specific box on one of their slips. This information must match the details available through AFR. **It is important to remember that you must not divulge information to an individual when confirming their identity.**

c) **If you are unable to use option a or b**, you may contact the CRA by email to have an individual's identity confirmed over the phone by a CRA employee. Send an email to VIRTUALG@cra-arc.gc.ca with "Taxpayer's authentication" in the subject line and include the following information:

- Date and time the volunteer spoke to the individual - including time zone
- Volunteer's full name, province and the first three digits of their EFILE number, if applicable
- Individual's name, contact information, and language of correspondence
- Call back date and time requested. Please note that the CRA will make every effort to call the individual at the date and time requested, however this may not always be possible.

NOTE: Each email can include the names of up to five individuals who require their identity confirmed over the phone.

- Please advise the individual to expect a call within two (2) business days or on the requested date and time. The CRA employee will ask them questions to confirm their identity. To

assure the individual they are speaking to is an authentic CRA employee, advise them that the employee will also confirm the date and time you spoke with them.

- In preparation for the call, suggest that the individual have information available that might help the CRA confirm their identity. For example, prior year tax return(s), T4 slips, etc.
- You will be advised by email of the outcome of the call. If the individual's identity was confirmed, you can contact the individual and proceed with completing their return. If not, follow the instructions provided in the email.

COMPLETE THE RETURN

If you are using Auto-fill my return (AFR):

- obtain verbal authorization from the individual to send the authorization form and proceed with the AFR service using the script in [Appendix D](#).

NOTE: You do not have to repeat the step above if the individual's identity was confirmed through AFR. Also, not all information is available through AFR, such as rent, child care expenses etc. If required, you may obtain this information from the individual verbally over the telephone.

If you are not using AFR:

- obtain all the required information (i.e. T-slips, child care expenses, rent, etc.) from the individual verbally over the telephone.
- Complete the individual's return using UFile-CVITP software.

OBTAIN CONSENT TO FILE ELECTRONICALLY (TIS60)

Upon completion of the return, Part D of the TIS60 must be signed by the individual. Since the individual will not be physically present, you may complete a, b or c below:

- a) Send the TIS60 (see Appendix G for password protection) via email to the individual with Part C completed. The individual will print, sign Part D and:
 - scan/take a picture of the form and email or text it back to the volunteer, **or**
 - display the signed form on camera using video conferencing, **or**
 - electronically sign Part D of the form and email it back to the volunteer

Note: For email communication with the individual, it is **recommended** that you first send a generic email ([Appendix E](#)) to the individual to ensure they understand that email is not a secure method of communication, and also to ensure you have the correct email address. If the individual replies, providing consent and confirming the address is correct, proceed with further communication.

Email should only be used as an option for obtaining consent to file electronically (TIS60). Email or social media channels should not be used in preparing an individual's return.

- b) Provide a copy of the TIS60 with Part C completed to the organization. The organization can arrange to have the individual sign Part D and can notify the volunteer once the form has been signed. The individual would retain the signed copy for their records.

- c) If option a or b is not possible, obtain verbal authorization (*please use the script in [Appendix F](#)*).

FILE THE RETURN

Once the TIS60 has been signed or verbal consent is obtained, EFILE the return. If the return cannot be transmitted, please refer to the [volunteer training](#).

Note: Volunteers must delete all electronic documents, any notes, and email communication with the individual and any saved return no later than 48 hours after it has been accepted by CRA. To ensure you are deleting the information properly, refer to the steps provided in [Returning and clearing information](#).

APPENDICES

These appendices contain consent scripts that should be read to the taxpayer you are communicating with. If you are paraphrasing the information, do not change the message of the script by omitting any of the bulleted points, even if you are saying it in a different way.

Appendix A - Consent to proceed with potentially unsecure method of communication

To obtain consent, please read (or paraphrase) the following:

- In completing your tax return, I will be discussing information that is personal to you. The methods that we are using to communicate may not be secured. Therefore, I cannot guarantee that your personal information is protected even though all reasonable efforts have been made to ensure your information is safe.
- Do you consent to the use of a **cell phone or cordless telephone** for the purpose of discussions pertaining to completing your income tax and benefits return(s)? **YES or NO?**

and please obtain consent to any that apply below; video or email

- Do you consent to the use of **videoconference** (insert name of application) for the purpose of discussions pertaining to completing your income tax and benefits return(s)? **YES or NO?**
- Do you consent to the use of unsecure **email** for the purpose of written discussions, communication and the transmission of documents pertaining to completing and filing your income tax and benefits return(s)? **YES or NO?**

Appendix B – Individual is aware that the return will be prepared by a volunteer under the CVITP

- Hello, my name is (*insert name*). I'm a volunteer from the Community Volunteer Income Tax Program. I will prepare your income tax and benefits return(s) electronically for you with the information you supplied.
- I am a volunteer with (*organization name*) to provide this service to you. I am not an employee of the Canada Revenue Agency.
- Do I have your permission to complete and file your income tax return? **YES or NO?**

Appendix C – Discontinue the call

- You can choose to discontinue this call at any time. If you choose to do so or fail to provide information that is necessary to complete your tax return, I will not be able to complete and file your income tax and benefits return(s) for you.
- Do you acknowledge what I just read to you? **YES or NO?**

Appendix D – Auto-fill my return script (Authorization request - signature page)

Script for CVITP volunteers using the CRA's Auto-fill my return service.

Please read to EACH taxpayer before asking them to sign the signature page.

- As an individual, your CRA account information is private and confidential.
- As a CVITP volunteer, I am part of a group of CVITP volunteers that can act as an authorized representative on your account.
- Your consent is required to authorize this group on your account so that I can use the Auto-fill my return service to complete your income tax return. This authorization will also allow me to view your tax information online, through the CRA's Represent a Client service.
 - Your Social Insurance Number (SIN) is required before any information can be viewed online.
 - This authorization does not allow me to make any changes to your personal/tax information online.
 - This authorization is only valid until 11:59 p.m. tonight (EST).
- I will send this page electronically (via my computer) to the CRA.
- Do you authorize me, as part of the CVITP group, to represent you in communications with the CRA, and to use the Auto-fill my return and/or Represent a client services on your behalf?
YES or NO?

Appendix E – Generic email

Hello,

(*Organization name*) is providing virtual clinics to help individuals who choose to have their returns completed virtually. Therefore, I would like to communicate with you via email which is an unsecured method of communication and that all efforts will be made to ensure that your personal information is protected throughout our correspondences. We would like to confirm that we will not be saving any personal information and all emails will be deleted upon filing your return.

Please reply to this email to continue using email to correspond with me, a CVITP volunteer, in order to complete your income tax and benefit return(s).

Thank you,

(insert name of CVITP volunteer)

Appendix F – Verbal Authorization for Part D of the TIS60

- Before I file your return, please confirm the amounts I am about to share with you are correct and complete, and that you have fully disclosed your income from all sources. Also, please confirm that you authorize me to file your return electronically.
- Based on the information you provided:
 - your total income is \$XXXX,
 - your taxable income is \$XXXX,

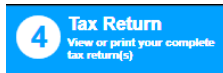
- your total non-refundable tax credits are \$XXXX, and
 - you have a balance owing/refund of \$XXXX.
- Do you authorize me to EFILE your return with the amounts I just read to you? **YES or NO?**

Appendix G – PDF Password Protection

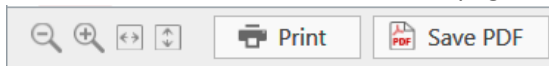
If you need to email a tax return or selected pages, such as the TIS60, to an individual, please follow the steps below to password protect the document.

NOTE: A PDF reader is required to send or receive a password protected PDF.

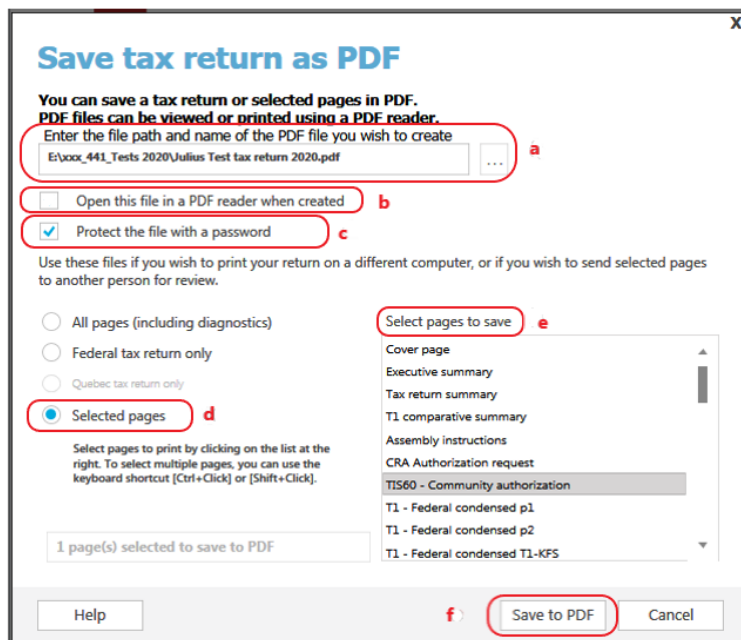
1. From the 'Tax Return' tab,



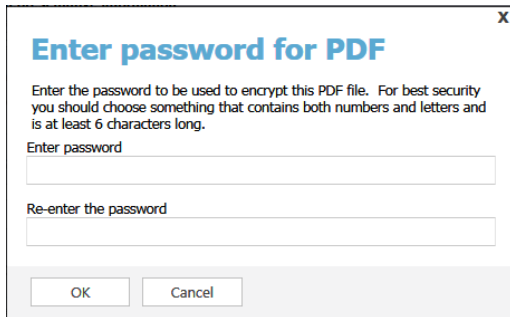
Click "Save PDF" at the bottom of the page.



2. A new window will open:
 - a. Enter the file path and the name of the PDF file you wish to create, if different from the default location.
 - b. Unselect the box 'Open this file in a PDF reader when created'.
 - c. Select the box 'Protect the file with a password'.
 - d. Click the button 'Selected pages'.
 - e. Indicate the pages you wish to save as PDF.
 - f. Click 'Save to PDF'.



3. Create a password you and the individual decide on and click OK.



Enter password for PDF

Enter the password to be used to encrypt this PDF file. For best security you should choose something that contains both numbers and letters and is at least 6 characters long.

Enter password

Re-enter the password

OK Cancel

The PDF file will be encrypted and saved with the chosen password at the location indicated in the file path above (step 2a).

4. Provide password to individual over the phone, via text message or in a separate email.
5. Send the password protected PDF via email, as an attachment, to the individual.

NOTE: Do not include the password in the same email as the document(s).