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## Procedures for tax preparation

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## Screening and identifying the individual

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## Screening for eligibility

All individuals must be screened to ensure they meet the eligibility for the CVITP before a volunteer starts preparing their tax return. Depending on your role or organization, you may be responsible for completing the eligibility screening of an individual's information. Refer to the [Eligibility criteria](#) under Introduction to free tax clinics.

### SimpleFile by Phone

This CRA service offers eligible individuals the ability to submit their tax return by answering a series of short questions through an automated phone service. Only individuals who receive an invitation letter from the CRA may participate. If during the screening process an individual confirms they received a File my Return invitation letter, you should verify if they contacted the CRA.

- If the individual contacted the CRA to use SimpleFile by Phone, their tax return has already been submitted and no further action is required.
- If the individual has not yet contacted the CRA, you should ask if they wish to use the SimpleFile by Phone automated phone service and may offer to assist with the call.

For more information on this automated service, refer to [SimpleFile by Phone automated phone service](#) (formerly called File my Return).

# Confirming the individual's identity in person

The individual needs to provide proof of identity before you start preparing their tax 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 licence or photo identification
  - Canadian or foreign passport
  - Indian status and identification card
  - military or other government employee identification card

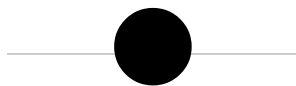
# Confirming the individual's identity virtually

Use one of the following options to confirm an individual's identity in a virtual clinic:

- The organization may advise you that an individual's identity is already confirmed in which case, you do not need to authenticate further.



- You may already know the individual personally and can confirm their identity. If so, you do not need to authenticate further.



- You can visually confirm the individual's identification on camera using a video-conferencing application. Ask the individual to display their photo ID to their webcam for verification.



- You may use Auto-fill my return (AFR) to confirm the individual's identity, once their information is uploaded to the tax return software.

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For example, without divulging any information, you may ask the individual to confirm their employer's name, their source of income or the amount showing in a specific box on one of their slips.

For more information on using AFR, you can refer to [Before you begin](#) and [How to use Auto-fill my return](#).

- If you are unable to use any of the previous options, you may contact the CRA by email and request that they confirm the individual's identity over the phone.

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Send the email to [VIRTUALG@cra-arc.gc.ca](mailto:VIRTUALG@cra-arc.gc.ca) with "Taxpayer's authentication" in the subject line and in the body of the email include the following information:

- date and time, including time zone, the volunteer spoke to the individual
- volunteer's full name, province and, if applicable, the first three digits of their [EFILE number](#)

- individual's name, contact information and language of correspondence
- call back date and time requested

You can include the names of up to five individuals in each email to the CRA.



### Important note

The CRA will make every effort to call the individual at the date and time requested, however this may not always be possible.

Advise the individual:

- to expect a call within two (2) business days or on the requested date and time
- to expect the CRA agent to confirm the date the individual and the volunteer determined (this will ensure the individual is not dealing with a fraudster)
- to be ready to respond to the CRA employee's questions to confirm their identity by having information available such as prior year tax returns, T4 slips, etc.

The CRA will advise you, the volunteer, by email of the outcome of the call. If the individual's identity was confirmed, you can contact the individual and proceed with preparing their tax return. If not, follow the instructions provided in the email.

If you are assisting the individual's legal representative, it is important to validate their identity and ensure they show proof of the Power of attorney (POA) for the individual you are preparing a tax return for (this includes a spouse or common-law partner who is not present). If they do not have the legal documentation on hand, you can follow the steps below:

1. Contact the dedicated help line for volunteers.
2. Have the individual speak with the CRA telephone agent to answer confidentiality questions.
3. Confirm if the CRA has a record of the authorization on file.

Getting the individual's authorization and information →

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