

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 during this unprecedented time. Telephone virtual clinics provide a safe way to help individuals who qualify for assistance under the CVITP file a T1 Individual Tax and Benefits Return, while also respecting physical distancing guidelines. Your organization will connect you with an individual requiring CVITP services over the telephone.

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.

What's new for the 2020 filing season?

- Effective mid-February 2021, CVITP UFile software will allow PDF documents to be password protected to send via email to individuals.
- The scripts for virtual clinics have been modified for clarity and ease of use.
- Consent trackers are no longer required.

Follow the instructions under each section below.

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 CVITP-UFile 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. In order to do this you will need to:
- Send an email to VIRTUALG@cra-arc.gc.ca and include the following information:
 - Date and time the volunteer spoke to the individual - include 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 one (1) business day 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. This information will be entered in the email template.
- 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.

NOTE: If the individual's language of correspondence is not English or French, please indicate the language they wish to use when contacted. The CRA will try to offer assistance in that language however this may not always be possible. Also, please note that if a third language request is made, the turnaround time on the call may be longer than one (1) business day.

COMPLETE THE RETURN

If using Auto-fill my return, you are required to obtain verbal authorization from the individual to send the authorization form and proceed with the AFR service using the script in [Appendix D](#). You **do not** have to repeat this step if it was done when confirming the individual's identity using AFR.

Note: 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, scan and email the form back to the volunteer; or
 - print, sign Part D, take a picture and email or text it back to the volunteer; or
 - print, sign Part D and 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.

- 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](#).

All electronic documents, including tax returns saved to a USB, email communication with the individual or any notes, must be deleted no later than **48 hours** after the CRA accepts the return.

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

- 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 portal.
 - This access requires your social Insurance Number (SIN) before any information can be viewed online
 - Since this is a "view only" access, no changes/updates can be made to your personal/tax information.
 - This access is valid until 11:59pm tonight (EST).
- I will send this page electronically (via my computer) to the CRA.
- Do you authorize me to represent you, as a part of the CVITP group, in communications with the CRA and to use the Auto-fill my return (AFR) service on your behalf? **YES or NO?**

Appendix E – Generic email

Hello,

Due to concerns surrounding COVID-19, (*organization name*) is unable to host tax clinics in person. Therefore, I would like to communicate with you via email which is an unsecure 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, 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

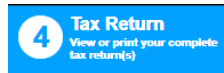
- Before I file your return, please confirm the amounts I am about to share with you are correct and complete, and that you have fully disclosed your income from all sources. Also, please confirm that you authorize me to electronically file your return.
- Based on the information you provided:
 - your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

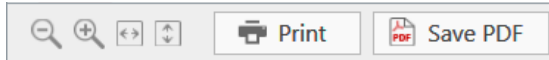
If you need to email a tax return or selected pages, such as the TIS60, to an individual, please follow the steps below to password protect the document.

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

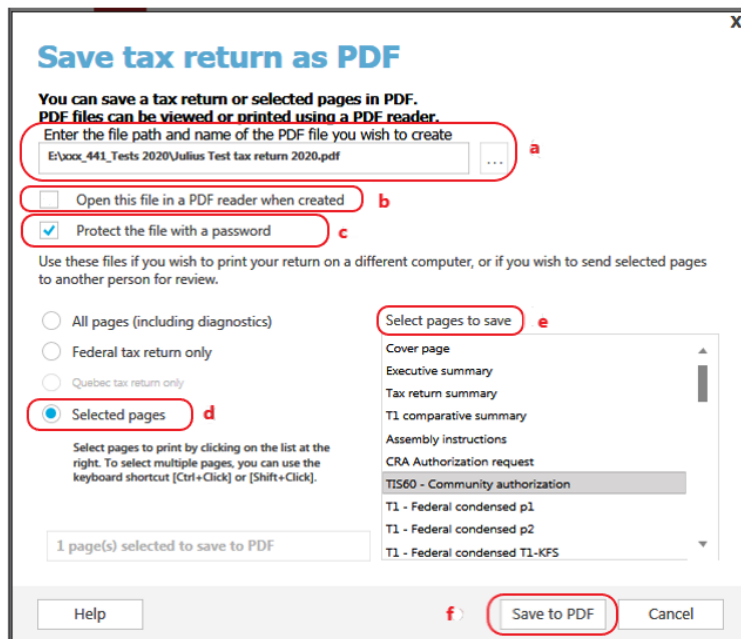
1. From the 'Tax Return' tab,



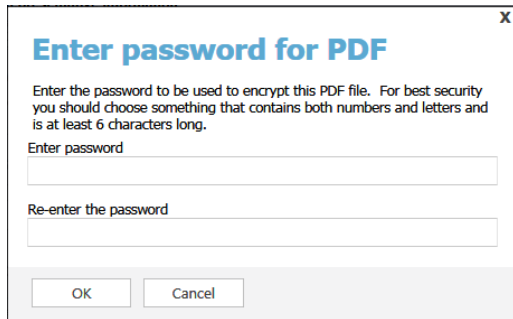
Click "Save PDF" at the bottom of the page.



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.



The screenshot shows a dialog box with the title "Enter password for PDF" in blue text. Below the title, there is a short paragraph of instructions: "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." Below this text are two text input fields. The first field is labeled "Enter password" and the second is labeled "Re-enter the password". At the bottom of the dialog box, there are two buttons: "OK" and "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).