

Richmond Hill Public Library Tax Clinic Eligibility Criteria

In order to be eligible for the CVITP, individuals must have a modest income and a simple tax situation.

Individuals assisted by the program include:

- adults 65 years and older
- housing-insecure individuals
- Indigenous Peoples
- modest-income individuals
- newcomers
- persons with disabilities
- students

Simple tax situation

In general, a tax situation is simple if an individual has no income or if their income comes from these sources:

- employment
- pension
- benefits, such as Canada Pension Plan, Old Age Security, disability insurance, employment insurance, and social assistance
- Registered Retirement Savings Plans (RRSPs)
- support payments
- scholarships, fellowships, bursaries, or grants
- interest (under \$1,000)

Modest Income

The following table provides a guideline to determine if an individual is eligible for the CVITP. In general, a modest income means the total family income is less than the amount shown in the chart below, based on the size of the family.

Family size	Total family income
1 person	\$35,000
2 people	\$45,000
3 people	\$47,500
4 people	\$50,000
5 people	\$52,500
More than 5 people	\$52,500, plus \$2,500 for each additional person

*Family size includes an individual, or a couple, and their dependants.

Exceptions

Taxpayers who have T4A income that shows as self-employed/business in box 48 may be eligible to have their return completed under the CVITP. The volunteer must be comfortable preparing the return with the T4A income and all the following conditions must be met:

- total income in box 48 is under \$1,000
- no expenses are claimed
- taxpayer is not registered as a GST/HST registrant or required to be a GST/HST registrant

Source:

www.canada.ca/en/revenue-agency/services/tax/individuals/community-volunteer-income-tax-program/lend-a-hand-individuals/about.html