CHARTERED
PROFESSIONAL
ACCOUNTANTS
ONTARIO

TAX PREPARATION ASSISTANCE
PRE-SCREENING GUIDELINES

Household Income Levels:

- **Gross household income with no dependants must be less than $30,000**
- **Gross household income with dependants must be less than $40,000**

Note: The following personal tax returns do not qualify (regardless of income) for individuals: with rental and/or business income and expenses; who are self-employed and/or have employment expenses (or losses); who file for bankruptcy; with final returns (for deceased individuals); with capital gains or losses.

Procedural Tips:

- Ensure that one appointment is booked for each return per tax year.
- If the client has to return another day, ensure time is available for him/her at the next session. Do not "squeeze" clients into appointments when the appropriate time is not available.
- Ensure clients qualify based on the eligibility criteria above.
- Clients who have all their documentation should be booked as early as possible. Inform clients that they are responsible for keeping their appointment; if they do not cancel and/or do not show up for their appointment they will not be given another one.
- The client is responsible for mailing their completed tax return and keeping a copy for their files.
- Inform clients who do not meet the eligibility criteria that they will not have their tax returns completed.

Questions to Ask:

- When did you last file a tax return? (Determine if the client is current with their tax filings).
- What was your total income in 2015?
- Are you self-employed or do you have income from self-employment? If yes, explain that they do not qualify for our program. Do not book an appointment for them.
- Are there other sources of income? Investments, RRSPs, foreign income/property, etc.
- Are you single? Married? If married, what was the spouse's total income in 2015? (Add both incomes to determine total household income to ensure they meet our income criteria).
- Do you have dependants? How many? Ages? (Are additional tax returns and/or appointments required? e.g., if children are at college/university, employed and living at home, etc).
- Is there anyone else in your household? If yes, do they receive income from other sources? (E.g. parents living with them or other extended family, etc).
- Were you a resident of Ontario on December 31, 2015?
- If you are a new immigrant, what was your date of entry into Canada? (Is it the current tax year?)

Cautions/Documentation:

- Determine how many people in the family need a tax return completed? All parties need to be pre-screened to determine qualification for the program. Book accordingly (40 minutes/client/tax year).
- Ask if they have all their documents available now. See back of flyer for information on what clients need to bring to the tax session.
- For clients who require multiple years of tax returns completed, please refer to the Agency Manual.
- Please ensure your organization is able to help with printing/copying of completed tax returns. If not, appointments may take longer as the volunteer will have to hand write a copy for the client.
- Remember to order T1 Generals forms and envelopes for your tax session – see Agency Manual for more information.