



Canada Revenue
Agency

Agence du revenu
du Canada

Community Volunteer Income Tax Program (CVITP)

Eligibility Criteria

Volunteers cannot prepare complex returns or returns for any of the following tax situations:

- ANY Self Employment, Business or Rental Income or Expenses
- Taxes that require the reporting of Capital Gains or Losses
- Pre/Post Bankruptcy Returns
- Returns for Deceased Persons
- Any other complex tax situations, including claims for employment expenses

Maximum Income Levels

Taxpayer Status	Family Income
Single Person	up to \$35,000
Couple	up to \$45,000
Single adult with child*	up to \$40,000
* \$2,500 income for each additional family member	



Couples need a set of forms for each adult