



As part of the Community Volunteer Income Tax Program, our office will offer to file Income Taxes at no charge provided the following guidelines are met:

Individuals must have a modest income and a simple tax situation as outlined below:

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
- non-investment interest (under \$250)

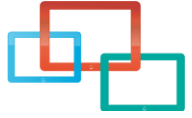
#### Income levels

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

#### **Ineligible situations:**

- self-employment income or employment expenses \* (see Exception 1)
- business income and expenses
- rental income and expenses
- interest income over \$250
- capital gains or losses
- bankruptcy in the tax year (or the year before, if that return has not yet been filed)
- deceased person
- foreign property (T1135)
- foreign income





**\*Exception 1**

Individuals who have a T4A slip, Statement of Pension, Retirement, Annuity, and Other Income, that shows self-employed or business in box 048 may be eligible to have their tax return completed through the CVITP if **all** of the following conditions are met:

- the total income in box 048 is under \$1,000
- no expenses are claimed
- the individual is not registered as a GST/HST registrant and is not required to be one

Sincerely,

Elvira Boley, PBA

*E.S. Business Solutions*  
*Bookkeeping & Accounting Services*

