

Gross Earnings Guideline & Eligibility Criteria

Tax clinics are a community service designed to assist low-income Albertans complete their annual personal tax returns. This service is only open to those individuals whose total incomes fall into the following earnings categories and can be substantiated through official tax information slips:

Total income per household unit for taxpayer:

- With no dependant \$30,000 or less
- With dependants \$50,000 or less

- ❖ Examples of types of income include: T4 (Statement of Remuneration Paid), T4A (Statement of Pension, Retirement, Annuity and Other Income), T4A(OAS) (Statement of Old Age Security), T4A(P) (Statement of Canada Pension Plan Benefits), T4E (Statement of Employment Insurance and Other Benefits), T4RSP (Statement of RRSP Income) and T5007 (Statement of Benefits).

- ❖ All interest income, investment income (U.S. or Canadian), etc., is considered as income and is subject to the income guidelines.

- ❖ Those individuals who have self-employment income, rental income or real estate holdings are **not eligible** for free income tax return preparation, regardless of the amount of income. Also, we are **unable to complete returns for clients who have passed away**, as these returns are too time consuming to be completed in the time allotted.

Required Information Checklist for Taxpayer

Please review the following items and bring those which are applicable to you to your tax clinic appointment.

- Personalized tax returns sent by the federal government or a blank Personal Income Tax Form/General Income Tax Form
- Last year's tax return and notice of assessment**
- All T Slips, including T3, T4, and T5 slips and slips for Old Age Security and Canada Pension Plan benefits
- Canada Savings Bond information
- Details of income received by dependants (spouse, children, others)
- If a dependant attended a post-secondary institution (eg. University or college) during the year, you will need the institution's name, number of months attended in 2011, tuition fee amount, and dependant's income
- Receipts for RRSP contributions
- Receipts for donations to registered Canadian charitable organizations
- Receipts for medical expenses
- Change in number and status of dependants
- Change in employer and/or change in position
- Indication of medical disability and Revenue Canada's previous acceptance of disability claim
- Receipts for installment payments of tax
- Details of other income, expenses or credits that might be applicable in preparing return
- Where deduction is being claimed for automobile expenses, number of miles the automobile was used for both business and personal purposes during the year and interest charges for the year if car is being financed
- Details of any assets disposed of during the year including their original cost and proceeds of disposition, the value on December 31, 1971, if property was owned on that date, and details of capital gains election if made previously in respect of the property

Appointment Date: _____

Time: _____