



## Gross Earnings Guideline and Eligibility Criteria

CPA Alberta Tax Preparation Program is a community service designed to assist low-income Albertans to 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.

Family Size	Total family income is under
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

### 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);
- T5007 (Statement of Benefits);
- T5 (Interest in Investment Income)

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 (land and/or buildings, including a house or condominium that provides rental income) are **not eligible for free income tax return preparation**, regardless of the amount of income.

CPA Alberta volunteers are unable to complete returns for individuals whose spouse does not live in Canada.

Volunteers are **unable to complete returns for clients (and their spouses) where a client has passed away between January 1 and December 31, 2022**. If a taxpayer has passed away after January 1, 2023, CPA Alberta volunteers are able to process the return.