



*Vibrant*  
**COMMUNITIES**  
Edmonton

## **MAKE TAX TIME PAY**

**An Initiative to Increase the Uptake of Existing Benefits and Subsidies  
Under the FAMILY ECONOMIC SUPPORTS STRATEGY of  
VIBRANT COMMUNITIES EDMONTON**

## **Campaign 2006 Evaluation Report**

**Prepared by  
Vibrant Communities Edmonton  
October, 2006**

## Executive Summary

The MAKE TAX TIME PAY (MTTP) campaign was the inaugural project for Vibrant Communities Edmonton (VCE). The campaign is an activity within VCE's Family Economic Supports strategy. The goal of the strategy is to help families stabilize or increase their income.

Benefits and subsidies can effectively increase a family's income by either providing funds to the family or reducing the need for the family to spend money on certain expenses.

Vibrant Communities Edmonton identified 7 existing benefits and subsidies that help people who earn low wages, stabilize or increase their income. Many of the applications are complicated and all require evidence of income, in particular a notice of assessment obtained from Canada Revenue Agency after completion of a tax return.

We believed that we could:

**Help people stabilize or increase their income by creating more opportunities to apply for benefits and subsidies for people who are earning low wages if we utilized the volunteers in the CRA volunteer income tax preparation program to help people complete applications for benefits and subsidies. We reasoned that if we also created additional free tax preparation sites in Edmonton there would be greater opportunities for tax preparation volunteers to help people apply for benefits and subsidies.**

**We created the MAKE TAX TIME PAY (MTTP) binder, complete with eligibility criterion and several applications for each of the seven benefits and subsidies. We provided a binder to each of the volunteer tax preparers.**

Instrumental to the success of the campaign were citizens, volunteers, Community Services- City of Edmonton, Canada Revenue Agency, Alberta Human Resources and Employment, The Support Network and the over 53 organizations that helped promote MAKE TAX TIME PAY.

The intention of the evaluation is to help VCE assess their campaign success based on the articulated goal and processes and help plan for the next MAKE TAX TIME PAY campaign.

While VCE had anticipated launching 4 new tax preparation sites in Edmonton, the MAKE TAX TIME PAY campaign resulted in 16 **new** sites that helped 530 people complete their taxes. 221 people, who attended new and existing tax preparation sites, submitted a total of 422 applications for various benefits and subsidies. There were other unanticipated outcomes that included:

- The campaign led to networks and contacts for other VCE activities.
- Employers requesting the MTTP binders a human resource manual.
- Capital Health employees using the MTTP binder at their workplace.
- Substantial support through 53 organizations.
- Practice changes within some partner organizations.
- Adoption of the MTTP campaign by United Way of Calgary.

One of the methods we hoped to use to capture the impact of MTTP was calculation of a Social Return on Investment. A Social Return on Investment can be defined as a “method for understanding (environmental, social and public economic) value being created by organizations...”.<sup>1</sup>The City of Edmonton worked with Another Way Consulting to try to calculate a Social Return on Investment for each of the benefits and subsidies in the MAKE TAX TIME PAY campaign. A tracking tool, referred to as the “tracking sheet” in this document, was developed to capture the required data and information about the number and types of applications.

We were not successful in capturing sufficient evidence to calculate an SROI for all of the benefits and subsidies for a variety of reasons:

1. tax preparers did not have time to assist filers with applications for benefits and subsidies
2. the tracking sheet was difficult to use
3. the tax filer income summary sheet was not available because most sites did not have a photocopier to make copies for VCE
4. with the exception of the Alberta Child Health Benefit and the Leisure Access Program, government departments did not track the type of information required for an SROI calculation.

We were able to determine that a total of 221 people were tracked through the MTTP tracking sheet. The following table is a synopsis of our calculations evidencing the increase in income as a result of the MTTP campaign.

<b>NUMBER OF PEOPLE WHO APPLIED FOR BENEFITS AND SUBSIDIES</b>	<b>NAME OF PROGRAM APPLIED FOR</b>	<b>ANNUAL FINANCIAL IMPACT RESULTING FROM MTTP</b>	<b>CALCULABLE EFFECTIVE INCREASE IN ANNUAL FAMILY INCOME (ASSUMING 1 CHILD PER FAMILY)</b>
198/221	Leisure Access Program	\$46,522.08	\$234.96
80/221	Alberta Health Care Premium Subsidy	unknown	Unknown
50/221	Alberta Child Health Benefit	\$13,250.00	\$265.00
37/221	Retroactive Alberta Health Care Premium Subsidy	unknown	Unknown
24/221	Alberta Child Care Subsidy	unknown	Unknown
16/221	Retroactive Child Tax Benefit	unknown	Unknown
16/221	Out of School Care Subsidy	unknown	Unknown
ASSUMING THAT THE 50 PEOPLE WHO APPLIED FOR THE ALBERTA CHILD HEALTH BENEFIT ALSO APPLIED FOR THE LEISURE ACCESS PROGRAM, THEIR TOTAL EFFECTIVE INCREASE IN ANNUAL FAMILY INCOME WAS \$499.96.			

<sup>1</sup> A Framework For Approaches to SROI, March 2005, drafted by Olsen and Nichols, For Haas Social Metrics Conference Reviewers

Through the evaluation, we were able to identify a variety of recommendations including:

1. **Amend the tracking mechanism in order to measure the increase in the number of people who apply for existing benefits and subsidies.**
2. **Amend the tracking mechanism in order to capture data that will provide a more accurate measurement of the increase in a family's income as a result of the MTTP campaign.**
3. **Obtain at least anecdotal evidence of the number of families who are assisted with applications for benefits and subsidies through networks beyond those participating during the tax preparation season. (eg. Assisted through businesses, health care professionals, schools)**
4. **Pilot the tracking sheet with the volunteers providing benefit and subsidy information prior to using it.**
5. **Improve campaign operations as recommended in the MTTP evaluation surveys, interviews and debriefing sessions. A key recommendation is to ensure that specific volunteers are dedicated to assisting people with applications for benefits and subsidies at the tax preparation sites because the volunteer tax preparers do not have the time to help with applications. A sample of the numerous recommendations follows:**
  - Marketing  
Word of mouth was the best way to recruit tax filers. A small sample of the suggestions includes: posters in public places, flyers in mail boxes, recruit filers through employers.
  - Improve Training for Tax Preparers and Site Coordinators  
with key recommendations including train volunteer tax preparers based on whether or not they will be e-filing or paper filing and site coordinators should participate in training sessions that help them understand how to operate a site.
  - Improve Site Operations  
through site selection qualifications that include having sites with equipment that facilitates e-filing site operations that ensure site coordinators are provided an orientation manual and volunteers other than tax preparers complete applications for benefits and subsidies.

We also learned that community members placed primary importance on the completion of the tax returns. Therefore, VCE might also consider measuring the increase to a family's income from:

- Tax refunds.
- Savings experienced by families who use a free tax preparation service
- Savings experienced by families who do not obtain refund advance loans because they have used the free tax preparation service.

## INTRODUCTION

Vibrant Communities Edmonton (VCE) is a non profit company that helps people who are earning low wages build family economic success through three key strategies: family economic supports, workforce development, and community investment. Each of these strategies incorporates four approaches: multi-sectoral collaboration (collaboration with people earning low wages, business, non profit organizations and three levels of government), learning and evaluation, comprehensive activities, and building on assets in the community.

The 2005/2006 MAKE TAX TIME PAY campaign was the first campaign of its kind in Edmonton and was an activity under the key strategy: family economic supports. Family economic supports are opportunities for families to stabilize and/or increase their income. Based on existing research, including evaluation reports on the Alberta Child Health Benefit (2001) (2003), we know that helping families access existing benefits and subsidies for which they are eligible but not currently obtaining, is one activity to accomplish those goals.

## PROJECT RATIONALE

During the development of the VCE strategic plan, through discussions with representatives of Alberta Human Resources and Employment (AHRE), we learned that the number of Edmonton families (approximately 8,300) receiving the Alberta Child Health Benefit was substantially less than the total number of families who qualified for the benefit (approximately 23,000). We reviewed two evaluation reports about the ACHB; these reports helped formulate the campaign strategy. We also determined that there were various federal (Retroactive Child Tax Benefit), provincial (Alberta Child Care Subsidy, Alberta Health Care Premium Subsidy, Alberta Health Care Premium Retroactive Subsidy, Alberta Blue Cross Premium Subsidy), and municipal (Leisure Access Program, Out of School Care Subsidy) benefits and subsidies that were available but might not be commonly utilized.

We contacted the various departments responsible for these programs (other than AHRE) to determine uptake and to identify the numbers of eligible families in Edmonton but were unable to obtain these specific statistics. Nonetheless, we decided to include the programs in the Make Tax Time Pay Campaign, based on anecdotal feedback from people involved in the Vibrant Communities Leadership Council, which supported the theory that there is a gap between the number of people eligible for these programs and the number of people receiving these programs.

We believed that a family's income would effectively increase if they did not have to pay for the services that were covered by these various benefits and subsidies. The money that would have been used to cover expenses such as prescription drugs or Alberta Health Care Premiums, could be used for other household needs.

Additional research included a literature review of various campaign strategies for the Earned Income Tax Credit Campaigns which operated in the U.S. We incorporated aspects of these strategies into the campaign plan.

The applications for most of these programs are complex and require evidence of income. We reasoned that if the volunteer tax preparers could help people get the requisite evidence of income by completing a tax return, they could also help people complete the applications thereby increasing their income.

A MAKE TAX TIME PAY campaign committee was established, with members representing Alberta Human Resources and Employment, City of Edmonton, Canada Revenue Agency, Multicultural Health Brokers and citizens who live with low income.

The intent of the campaign which was launched in November 2005, was to utilize existing infrastructure such as the Community Volunteer Income Tax Program, operated by Canada Revenue Agency in order to increase the uptake of existing benefits and subsidies.

The MTTP binder, a tool containing applications and eligibility criterion for 7 benefits and subsidies, was created specifically for use by volunteers in the Community Volunteer Income Tax Program. We believed that the volunteers completing the tax returns were in an excellent position to also help tax filers with the applications for benefits and subsidies.

We also explained the campaign to co-ordinators of existing free tax preparation sites that we thought would be most likely to serve people who had working income versus sites that were most likely to serve people who relied solely on government supports. We reasoned that people who received income support would already receive funds for the expenses that the 7 benefits and subsidies in the MTTP binder covered. Since site coordinators would ultimately authorize the use of the binders at their sites, we also believed that they needed to understand the MTTP campaign. Through discussions with site coordinators of existing free tax preparation sites, we were able to explain how the use of the binder would fit into their existing systems.

To ensure that we were considering the needs of tax filers, the campaign plan was reviewed by the directors of the On 'R Own Home Society, an association of people who live in Edmonton's subsidized housing.

We learned that another key success factor to the campaign was locating free tax preparation sites in communities where people with low income lived. Because the majority of the existing tax preparation sites were located downtown, we quickly realized additional sites were required throughout the city.

Ultimately, VCE set out to help people access family economic supports that stabilize or increase a families' income:

1. by increasing the number of people applying for existing benefits and subsidies

through these processes:

- orienting volunteers in the CRA free tax preparation program to the MAKE TAX TIME PAY binder
- helping site coordinators of targeted existing tax preparation sites incorporate the MTTP binder into their site's operating system
- increasing the number of free tax preparation sites located throughout Edmonton
- building a coalition of community partners to promote and/or host free tax preparation sites.

The intention of the evaluation is to help VCE assess their campaign success based on the articulated goal and processes and help plan for the next MAKE TAX TIME PAY campaign.

## CAMPAIGN OPERATIONS

### CAMPAIGN PREPARATION

Vibrant Communities Edmonton began full scale operations in June 2005. Prior to this, a strategic plan was developed. Research for the Make Tax Time Pay campaign began in 2004, during the development of the Vibrant Communities Edmonton strategic plan. Vibrant Communities Edmonton had adopted the Annie E. Casey Foundation's family economic success framework and during a discussion at a Leadership Council meeting, we identified potential programs for inclusion in a strategy to increase the uptake of existing benefits and subsidies.

A campaign committee was established with 2 citizens and representatives from key partners (Community Services-City of Edmonton, Alberta Human Resources and Employment, Canada Revenue Agency, Multicultural Health Brokers Co-operative) as members. A marketing consultant was contracted to create brochures and posters targeting families and business. A communications expert from NorQuest College acted as our media advisor, assisting with media releases and launch preparation.

The campaign plan was based on input from the VCE Leadership Council, MTTP Campaign Committee members, feedback from local organizations including the On R Own Home Society, and on findings from a literature review of various Earned Income Tax Credit (EITC) campaigns in the United States.

The following is a time line summarizing the key milestones in preparation for campaign implementation:

July 2004 –June 2005	Research undertaken to develop campaign plan
July 2005	Campaign plan drafted
August 2005	Campaign Committee recruited and review plan
August 2005	Canadian Federation of Independent Business provide feedback on campaign plan
September 2005	Campaign plan reviewed by On R Own Home Society
September 2005	MTTP binder sample developed
October 2005	Campaign Launch event organized
October 2005	Recruit partners such as The Support Network to refer people to tax prep sites
November 2005	Campaign committee reviews MTTP and media releases
November 2005	Media release issued announcing launch event
November 2005	Launch event
November 2005	Invitations sent to 104 organizations for Orientation sessions
December 2005	MTTP binder final draft completed
December 2005	marketing materials (family brochure, business brochure, poster designed by consultant) reviewed by committee, finalized
December 2005	Canada Revenue Agency and VCE provide two orientation sessions for non profit organizations: How to Run Your Own Tax Preparation Site

## **CAMPAIGN MARKETING**

In January 2006, implementation of the campaign plan began. Marketing materials were distributed throughout Edmonton using the networks of VCE Leadership Council members, members of the MTTP committee. Brochures targeting families were sent to non profit organizations, day cares, day homes, after school care programs, Head Start, Health For Two, libraries, FCSS funded agencies, Edmonton's Food Bank, Capital Health Authority's community offices, Children's Services offices, City of Edmonton's Community Services offices, Career Training centres, University of Alberta, University of Lethbridge Edmonton campus, NorQuest College. Flyers were distributed for door to door drop offs in the Northeast. Along Alberta Avenue, posters were created for local businesses to put in their windows. In total, 3413 flyers, 6461 family brochures and 707 posters were distributed.

Several hundred MAKE TAX TIME PAY binders were compiled. The binders were a tool containing applications and eligibility criterion for 7 benefits and subsidies. Our intention was to orient volunteers and site coordinators to the MAKE TAX TIME PAY binder so that they could easily access applications for benefits and subsidies. The clients who were receiving the free tax preparation could then apply for these programs at the time of completion of their tax return.

The Community Living Program, through Capital Health, provided volunteers who compiled hundreds of MTTP binders.

While we built on the existing Community Volunteer Income Tax Program, we also relied on a multitude of community support to create awareness about the campaign. 355 binders were distributed to 53 organizations that included non profit organizations, educational institutions, professional and business associations. 316 binders were provided to volunteers in the Community Volunteer Income Tax Preparation program and the Canadian Institute of Chartered Accountants. In addition, 9874 flyers and brochures, 707 posters targeting families, and 370 brochures targeting businesses were distributed throughout Edmonton. The multi level nature of the collaborations and involvement across a wide range of community members, attests to the comprehensiveness of this initiative.

Brochures with cover letters were mailed to 12 businesses to determine if this strategy would result in inquiries from business. Brochures were also sent to the Edmonton Chamber of Commerce and the Edmonton office of the Canadian Federation of Independent Business so that the brochures could be provided to members of the organizations. In total, 370 business brochures were distributed. However, we have no evidence that tax filers or employers responded to the campaign as a result of these brochures.

Another important marketing strategy was the connection to a referral service that would connect people who wanted to get their tax returns completed to free tax preparation sites located near their homes. The Support Network, a non profit organization that operates 211, the community service help line, was enlisted to provide this service. Free tax preparation sites that were open to the public were also noted on the CRA website.

Advertising space in the Edmonton Examiner, acquired through our collaboration with Community Services-City of Edmonton, also resulted in inquiries about the free tax preparation sites and the benefits and subsidies.



The following is a time line of key milestones for the MTTP campaign implementation:

January 2006	recruitment of site coordinators begins
January 2006	volunteer recruitment through CRA is completed.
January 2006	site coordinators begin organizing sites.
January – February 2006	volunteers recruited by site coordinators.
February 2006	volunteer training on tax program begins.
March 2006	volunteer training is completed. Sites open March 6.
April 2006	sites operate until April 29.

## **SITES**

The 2005/06 MAKE TAX TIME PAY campaign included 24 sites; 16 new sites and 8 existing volunteer income tax preparation sites. The new tax preparation sites were at the following locations:

- Bent Arrow: 10117 – 150 St.
- Alberta Avenue: 11770 - 95 St.
- Our Centre: 513 Hermitage Rd
- Bannerman: 2434 - 139 Ave.
- Canon Ridge: 1241 Hyndman Rd
- Diversified Staffing: 13040 - 50 St.
- Belmont Gathering Place: 13651 – 40 St.
- Maranatha Church: 11905 – 47 St.
- Norquest College: 10215 – 108 St
- Capital Region Housing Ermineskin Tenant Centre: 2321-109 St.
- Capital Region Housing Duggan Tenant Centre, #5 3724-105St.
- Capital Region Housing Steinhauer Tenant Centre, 10729-31 Ave.
- Capital Region Housing Brander Gardens (Vacant Unit) 5102 Riverbend Rd
- Whitemud Crossing Library: 4211 106 St.
- Michener Park: 101 Vanier House (122 St and 45 Ave.)
- Wings of Providence (women’s shelter)

The eight existing sites that submitted applications included:

- Assist Community Services: 9653-105 A Ave.
- Canada Revenue (Atrium): 9700 Jasper Ave.
- Catholic Social Services : 10709-105 St.
- Community Options: 12345 – 121 St.
- Dickensfield Amity House: 9213-146 Ave.
- Millwoods Welcome Centre: 335 Tower II Millborne Mall, 7609 38 Ave.
- Operation Friendship: 9526 106 Ave.
- University of Lethbridge: 10707 100 Ave.

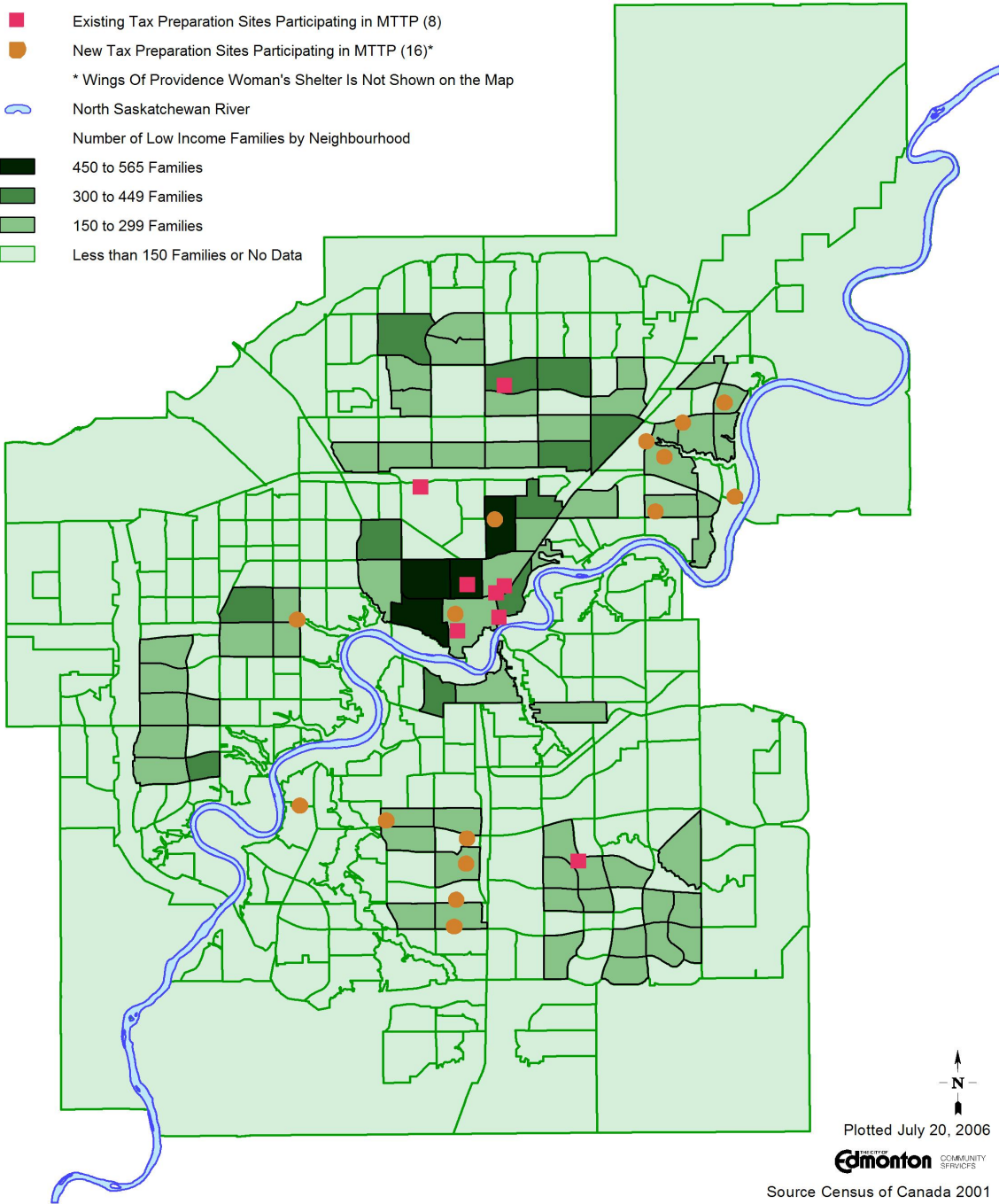
The following map illustrates the site locations throughout the city of Edmonton with the exception of the Wings of Providence.

# Make Tax Time Pay

## Free Tax Preparation Sites

Legend

- Existing Tax Preparation Sites Participating in MTTP (8)
- New Tax Preparation Sites Participating in MTTP (16)\*
- \* Wings Of Providence Woman's Shelter Is Not Shown on the Map
- North Saskatchewan River
- Number of Low Income Families by Neighbourhood
- 450 to 565 Families
- 300 to 449 Families
- 150 to 299 Families
- Less than 150 Families or No Data



Plotted July 20, 2006  
 CITY OF EDMONTON  
 COMMUNITY SERVICES

Source Census of Canada 2001

## **SITE RECRUITMENT**

In November, 2005 in partnership with the Canada Revenue Agency, VCE held two orientation sessions which we hoped would result in new tax preparation sites. 104 organizations were invited to 2 sessions. Only 19 people, representing 16 different organizations, attended the orientation sessions. Attendance at the orientation sessions resulted in one new free tax preparation site. Representatives from the organizations liked the binder concept and requested copies but they did not think that their organizations would be able to organize a free tax preparation site. However, the email invitation created interest in free tax preparation sites and as a result of following up on interest expressed by people who did not attend the orientation, two additional sites were created.

We made presentations to 26 non profit organizations who expressed an interest in learning more about the MTTP campaign however this did not result in any organizations committing to allocating to a free tax preparation site.

We were successful in recruiting sites as a result of Community Services involvement in VCE. This collaboration resulted in a connection with social workers with the city of Edmonton and tenant representatives in Edmonton's social housing. Initially, we asked a social worker with the City of Edmonton's Community Services Department to connect us with a tenant association in the Northeast to determine interest in hosting a free tax preparation site. The social worker and the tenant representative organized subsequent meetings with representatives from non profit organizations and churches in the area which led to the 6 sites in north east Edmonton, including one business location.

Again, through our collaboration with Community Services and the connection they provided to the On 'R Own Home Society, we explored the potential for organizing a site in the South West housing units. Community social workers with the City of Edmonton, members of the Society, and a representative from Michener Park Student Housing then proceeded with organizing the 6 sites in south west Edmonton.

After receiving the email invitation to the tax preparation site orientation, the Alberta Avenue Business Association expressed interest in hosting a site at their location. With the assistance of a social work student, a community developer with Community Services, and the Executive Director of the Alberta Avenue Employer Association, a site was established for the Alberta Avenue area.

Through one on one meetings with coordinators of existing sites and through volunteer training orientations, we were successful in recruiting 8 existing free tax preparation sites to the MAKE TAX TIME PAY campaign.

There was interest from other community social workers and Alberta Human Resources and Employment in establishing additional tax preparation sites in February. However, with the volume of existing training seminars and the time it would take to recruit additional volunteers, CRA was not able to facilitate the training requirements for additional sites.

Clearly, the cooperation and commitment of the Community Services Department-City of Edmonton and CRA as key partners in the MTTP campaign were critical to the creation of the free tax preparation sites.

## **SITE OPERATIONS**

The sites offered tax preparation service by:

- appointment
- drop in (tax filers attend the site and are served on a first come, first served basis)
- drop off (tax filers leave their information with a volunteer for preparation of tax return without the presence of the tax filer)

3 of the 16 new tax preparation sites offered drop in service. 13 of the 16 new tax preparation sites offered appointments. 1 existing site offered a drop off service. The 7 other existing sites offered drop in service.

<b>Site Location</b>	<b>New or Existing Site</b>	<b>Mode of Operation</b>
Alberta Avenue	New	drop in
ASSIST Community Services Centre	Existing	drop in
Bannerman	New	appointment
Belmont Gathering Place	New	appointment
Bent Arrow	New	drop in
Canada Revenue	Existing	drop in
Canon Ridge	New	appointment
Capital Region Housing Duggan Tenant Centre	New	appointment
Capital Region Housing Ermineskin Tenant Centre	New	appointment
Capital Region Housing Steinhauer Tenant Centre	New	appointment
Capital Region Housing Brander Gardens Tenant Centre	New	appointment
Catholic Social Services	Existing	drop in
Community Options	Existing	drop in
Dickensfield Amity House	Existing	drop in
Diversified Staffing	New	appointment
Maranatha Church	New	appointment
Michener Park	New	appointment
Millwoods Welcome Centre	Existing	drop off
NorQuest College	New	drop in
Operation Friendship	Existing	drop in
Our Centre	New	appointment
University of Lethbridge	Existing	drop in
Whitemud Crossing Library	New	appointment
Wings of Providence	New	appointment

The decision to offer appointments was based on the:

- availability of a volunteer(s) to schedule appointments
- need to qualify clients to ensure they were eligible for the free tax preparation service
- importance of ensuring clients came with the required documentation
- desire to reduce client wait times
- security issues – the less the number of people waiting around, the less likelihood of a security issue arising

Sites that offered appointments either had one phone number operated by a volunteer who booked appointments for all locations or had a contact number for each site that people could call to book appointments.

The site that provided the drop off service felt they could assist more clients through this process. They have found that tax preparation with tax filers present results in questions that take time to respond to and delay the tax service.

The remaining sites offered drop in services during specific time periods because it was believed that would work best with the population expected to attend the sites.

In addition to completing applications for benefits and subsidies, some site coordinators recruited social service organizations as partners and the tax preparation site became an opportunity to tell tax filers about other services available in the community as well as provide assistance with counseling, education about finances, work experience, information about investment programs and housing.

Most site coordinators who participated in the telephone survey had between 1 and 5 volunteers assisting with site operation.

The number of tax preparation volunteers varied per site. Most sites had over ten tax preparation volunteers, working shifts of 2-4 hours, with at least 2 volunteers per shift.

Office supplies (pens, pencils, pencil sharpeners, calculators) and sufficient paper tax returns were provided by VCE through support from the United Way of the Alberta Capital Region.

Postage for mailing applications for benefits and subsidies was paid for by the Edmonton and District Labour Council.

NorQuest College provided technical expertise through their communications department on media related activities.

A marketing consultant was contracted to design the materials and write short articles about MTTP. However, substantial input was provided by the MTTP campaign committee and VCE staff.

With the exception of 1-2 volunteers per site who used their own laptops, the majority of new sites used paper tax returns because they did not have computers/printers/internet available.

## **SITE COORDINATORS**

The site coordinators at the new free tax preparation sites were either community developers with the City of Edmonton or staff from non profit organizations/business association who had either attended the orientation sessions provided by VCE and CRA or heard about the free tax preparation sites through VCE.

While the orientation sessions offered by CRA and VCE netted three new locations, none of the site coordinators had attended the session and therefore did not receive any training regarding site coordination. Instead, they worked with community members to establish protocols for each of their sites.

## **VOLUNTEER TAX PREPARERS**

The original intention of VCE was to recruit volunteer tax preparers for new tax preparation sites through CRA's volunteer recruitment program and through the volunteer income tax program with the Canadian Institute of Chartered Accountants. Unfortunately, there were not sufficient number of volunteers through either program and volunteer recruitment became a responsibility of the site co-ordinators.

The majority of volunteers were recruited through churches, college accounting and bookkeeping classes and the graduate student residence at the University of Alberta. Some volunteers were referred from CRA.

## **PARTNERS IN MTTP OPERATIONS**

There were four key partners in MTTP campaign operations:

- Community Services-City of Edmonton;
- Alberta Human Resources and Employment;
- Canada Revenue; and
- The Support Network.

The *City of Edmonton Community Services Department* was instrumental on the campaign organizing committee and in establishing linkages with community social workers who were interested in getting involved in MTTP. The goal of building family economic supports through MTTP fit well with the mandate of Community Services' community social workers. The community social workers recruited site hosts, other partners at tax preparation sites and volunteers and also organized volunteer appreciation events. They facilitated the marketing of the tax sites through their broad networks such as the Out of School Care network, city facilities such as libraries, and brokered connections with other networks such as the food distribution network through Edmonton's Food Bank and community based organizations.

A second partner, *Alberta Human Resources and Employment* (AHRE) also provided substantial assistance by enabling key personnel to become involved in the campaign organizing committee and in the implementation of the campaign. Over the past two years the department and ministry of AHRE has had the goal to increase the usage of the Alberta Child Health Benefit. The MAKE TAX TIME PAY campaign fit well with this mandate. AHRE assisted with the development of hundreds of MTTP binders. They contributed to our marketing efforts by providing marketing materials to agencies, employers and other service providers. They made contacts and brokered assistance throughout their department which led to broader engagement with AHRE on other VCE initiatives.

VCE recognized that a key success factor for the MTTP campaign would be the participation of *Canada Revenue Agency* (CRA). Through a member of the VCE Leadership Council, a representative from CRA was contacted so that we could discuss the department's participation on the campaign organizing committee. Not only did they join our committee, their participation in the campaign grew from that initial contact. CRA Edmonton is the only site in Canada that provides free tax preparation service at their office location. They have been committed to enabling free tax preparation services in communities throughout the City of Edmonton and the MTTP campaign fit with this goal. In addition to being a member of the MTTP campaign committee, CRA provided volunteer income tax preparation training at the new (and returning) tax preparation sites. They also invited VCE to make presentations at these training sessions and all other training sessions at their downtown office. In fact, on one occasion when a VCE staff was unable to attend a training session, the CRA trainer made the presentation on her behalf. While the volunteer tax preparers at the downtown location were unable to provide assistance with applications for benefits and subsidies due to time constraints and volumes, they did provide flyers that provided contact information for the various benefits and subsidies, to their clients.

VCE approached *The Support Network* to act as a central referral point for people looking for a free tax preparation site. The Support Network operates 211, the number to call for community service information and referrals. Referring people to free tax preparation sites was a natural fit with their services. They gathered information about the free tax services and entered it into their data base. 211 staff could then access the database when clients called for assistance. The Support Network also provided VCE with their "Tough Times" handbook, a compilation of community service resources, which was included in many of the MTTP binders.

## EVALUATION METHODOLOGY

The evaluation used numerous tools to determine how well the MTTP campaign met both its outcome and process goals. The outcome goal was to increase the number of applications for benefits and subsidies by at least 500 people. We reasoned a family's income would effectively increase if they did not have to pay for expenses that were covered through these benefits and subsidies. Due to funding and time limitations, we would not be able to follow up with each applicant to determine if they had been approved for the benefit/subsidy for which they applied. While we recognized that submitting an application did not guarantee coverage, we believed that since people had to be low income to receive free tax preparation, the likelihood of eligibility would be high.

We hoped to calculate a Social Return on Investment. The City of Edmonton contracted Another Way Consulting to work with them to try to calculate a Social Return on Investment for each of the benefits and subsidies in the MAKE TAX TIME PAY campaign. A tracking tool, referred to as the "tracking sheet" in this document, was then used to gather data about the number and types of applications.

We chose to evaluate our processes through additional methods of data collection including:

1. online follow up questionnaire with volunteer tax preparers
2. volunteer debriefing session
3. tax filer exit survey
4. telephone interview with each site coordinator
5. telephone interview with each key partner
6. debriefing session with VCE staff.

Each of these methods is discussed in greater detail below.

### ***The MTTP Tracking Sheet:***

The tracking sheet was designed to collect the following pieces of information/indicators:

- Which, if any, benefits and subsidies the filer applied for in the previous year
- Which, if any, benefits and subsidies filer was applying for this year
- Number of children, if any, that the benefit and/or subsidy affected in the household
- Mapping of filer addresses by postal code

We asked volunteer tax preparers to attach a copy of the income summary sheet for each tax filer to the filer's tracking sheet.

We also took the opportunity to raise awareness about financial literacy and The HOME Program by adding a response request for each of these programs to the tracking sheet. People who applied for benefits and subsidies and wanted more information about financial literacy education or The HOME Program were asked to supply contact information.



### ***The On Line Volunteer Questionnaire:***

The questionnaire was designed by an employee with the City of Edmonton evaluation team with input from a volunteer tax preparer, site co-ordinators, members of the VCE evaluation committee and VCE staff. The questionnaire consisted of 33 questions designed to learn about:

- their tax preparation training;
- the use of the MTTP binder;
- the operations at the tax prep site;
- the value of the service in the community.

### ***Volunteer Debriefing***

Site co-ordinators for south west locations organized a volunteer event and simultaneous debriefing session which VCE attended. Volunteers recounted their experiences and provided suggestions for next year's campaign.

Site co-ordinators for the north also east organized a volunteer event and comments from a couple volunteers were recorded. As well, when the on line survey was user tested, in preparation for use, the volunteer comments were recorded.

### ***The Tax Filer Exit Survey:***

Late in the tax season, surveys were conducted at six tax preparation sites. Each site was visited only once. In total thirty-seven MTTP clients completed surveys. The interview consisted of 15 questions which aimed at learning about the tax filers' experience at the site. The questions asked about their reason to choose the free tax preparation site, how they found out about the site, their experience at the tax preparation site and whether or not they applied for benefits and subsidies.

### ***The MTTP Site Co-ordinator Interview:***

Each site co-ordinator was asked to participate in an interview about their experiences with the campaign, their MTTP site, and to have an opportunity to suggest areas of improvement. The questions asked about operations (i.e. drop in, drop off, appointments for tax filers), other services provided at sites, perceived benefits to clients, applicability of benefits and subsidies to the tax filers, client and volunteer recruitment strategies, volunteer training, supplies and resources, and recommendations for next year.

We also received a letter, in confidence, from a co-ordinator of one of the existing tax preparation site. While we cannot publish the letter, their insights and recommendations have been included in this document.

### ***Focus Group with Canada Revenue Agency Trainers:***

The Canada Revenue training team was an integral part of the MTTP campaign. They provided on site volunteer income tax preparation training at the new tax preparation sites. Focus group questions were geared towards logistics, their experience working with community partners and with Vibrant Communities Edmonton.

***Telephone interview with partners:***

Telephone interviews were conducted with the following key partners;

- City of Edmonton;
- 211 – The Support Network;
- Canada Revenue Agency and
- Alberta Human Resources and Employment (AHRE).

***VCE Staff wrap up discussion:***

VCE staff discussed what they learned as the campaign unfolded. These learnings were captured in notes taken during the meeting.

The information gathered from the surveys, interviews, focus groups and discussions has been incorporated into the section titled IMPLICATIONS FOR THE 2006-2007 MTTP CAMPAIGN.

## CAMPAIGN RESULTS

**GOAL #1:** As mentioned in the introduction, the goal was to increase the number of people applying for existing benefits and subsidies because these benefits and subsidies could help stabilize or increase a family's income. In total, the goal was to help at least 500 people complete applications for benefits and subsidies. By the end of the campaign, and despite distributing 250 binders to volunteers in the CRA training program, the sites reported assisting 221 people with the completion of 422 applications for benefits and subsidies.

Based on the learnings, there appear to be five main reasons why the number of tax filer applications for benefits and subsidies that were completed and tracked were fewer than originally expected.

1. Based on survey results from volunteer tax preparers, one significant reason that there were fewer applications than expected, is that many of the volunteers who completed the income tax returns did not have the time to assist clients with the completion of the applications for benefits and subsidies. This substantially reduced the number of applications. As an example, at the Canada Revenue Agency Atrium site, approximately 7600 tax filers were served but we received only 7 tracking sheets from that site.
2. The tax filer survey at 6 sites found that none of the sites offered on site application for benefits and subsidies. Some of the sites in the survey appear to have handed out information about the subsidies because 18 filers who were surveyed, indicated that they applied for new subsidies. If none of these sites assisted with completion of the applications we can assume the filers either did not understand the question or intended to apply for the benefits.

When site coordinators were asked to provide an opinion as to what percentage of people who attended the site were employed, they estimated an average of 27% of filers.

3. While 86 binders were distributed to volunteer tax preparers through the Canadian Institute of Chartered Accountants, to our knowledge the volunteers did not use the binders. We did have one volunteer through this program contact us and advise that the binder was too complicated and it was too much work to complete the applications.
4. Another issue was the design of the tracking sheet. During the evaluation, volunteers and site coordinators reported that the tracking sheet was difficult to understand. Therefore, some filers may have completed applications that were not included in the tracking sheets.
5. Furthermore, most sites did not have access to photocopiers so we did not receive any income summary sheets. As a result, we were not able to obtain the financial impact of every subsidy and benefit in the MTTP binder.

Originally, we intended to calculate the financial impact of each benefit/subsidy in order to measure the increase in a family's income. To that end, Community Services-City of Edmonton contracted Another Way consulting to determine dollar values for each of the benefits and subsidies in the MAKE TAX TIME PAY campaign. The lack of tax filer income summaries coupled with the previously identified data collection challenges made this endeavor more difficult than anticipated. In the end, we were able to estimate the value of two of the benefits/subsidies applied for by the tax filers, as outlined below.

## **ALBERTA CHILD HEALTH BENEFIT**

The Alberta Child Health Benefit came into effect in August 1998. Eligibility for the ACHB is based on the number of children and the previous year's net family income. Families not eligible for the ACHB include those who have coverage under other programs such as

- Alberta Works
- Income Support
- Alberta Adult Health Benefit
- Assured Income for the Severely Handicapped (AISH)
- Alberta Child Financial Support Program
- Canadian government programs for people with Indian or Inuit status<sup>2</sup>

The Alberta Child Health Benefit plan pays for health services, such as eyeglasses, prescription drugs and dental care, that are not available through standard Alberta Health Care Insurance. The health plan is for children up to age 19 who live at home and are attending school up to grade 12. There are no fees to sign up.

“The average amount paid to medical service providers on behalf of each child registered for the ACHB is about \$265 per year. This amount is based on dividing the total claims reimbursements paid under the ACHB by the number of children registered.”<sup>3</sup>

According to the tracking sheets received by VCE from tax preparation sites, 50 applications were submitted for the Alberta Child Health Benefit.

VCE does not have information about the number of children per family nor family income source. This makes an accurate calculation of the benefit impossible unless VCE can confirm that people who applied for the ACHB as part of the MTTP campaign are not SFI recipients. That being said, VCE could assume that only eligible families applied. Given that assumption, *VCE could estimate the cash value of the ACHB benefits received as follows:* the number of families with a minimum of one child that applied for the ACHB through the VCE MTTP  $50 \times \$265 = \$18,250$ . Note, that since the number of children per family is likely greater than one, and the calculation above reflects one child per family, the total figure likely underestimates the value of the benefits received.

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<sup>2</sup> <http://www.hre.gov.ab.ca/cps/rde/xchg/hre/hs.xsl/2076.html#3>

<sup>3</sup> “Final Report: Evaluation of the Alberta Child Health Benefit”, prepared for Alberta Human Resources and Employment by Nichols Applied Management, Management and Economic Consultants in association with Community Services Consulting Ltd. June 2001, p. 47

## **ALBERTA CHILD CARE SUBSIDY**

According to (provincial) staff members who prepare Child Care Subsidy statistics, the Province does not calculate an average dollar amount per child because the numbers vary so much (there are several categories of eligibility, each with different rates). They keep statistics on usage per month of total cases but do not average out the cost. Therefore, no average cost per child can be determined based on available data. As a result, VCE cannot estimate the value of the benefits received from applicants for this subsidy.

24 applications were completed according to tracking sheets received by VCE.

## **CHILD TAX BENEFIT**

The Child Tax Benefit is normally assessed by Canada Revenue Agency upon receipt of a tax return. However, there are occasions when an individual may apply for the benefit. For instance, they had a child after they completed their income tax return.

1 Child Tax Benefit was received. We are not able to assess the value of the benefit received because we do not have information regarding the age of the child(ren) for which the application was made.

## **RETROACTIVE CHILD TAX BENEFIT**

This benefit can be retroactive from more than just the previous year, depending on previous years' income levels. Because we were unable to collect information about income or previous year's income, we cannot accurately estimate an average amount of retroactive Child Tax Benefit amount per family.

16 applications were made for retroactive child tax benefit during the campaign.

1 application was made for the Child Tax Benefit.

## **ALBERTA HEALTH CARE PREMIUM SUBSIDY AND RETROACTIVE PREMIUM SUBSIDY**

According to the application form in the MTTP binder, AHC subsidy rates are determined based on the following income categories (2005):

Family category	Full Subsidy	Full Premiums
Single	less than \$12,450	more than \$15,970
Family - no children	less than \$21,200	more than \$28,240
Family -with children	less than \$27,210	more than \$34,250

Partial subsidies are available to households whose incomes are below the income ceilings listed above.

Although VCE could assume that every household that applied was eligible, without household income data, the value of the benefit per family cannot be determined. The reason VCE cannot make this calculation is that premium rates can be subsidized anywhere from 20% -100% depending on income. Without specific income data, VCE can't determine an average or total value of this subsidy.

80 people applied for Alberta Health Care Premium Subsidies.

37 people applied for Retroactive Alberta Health Care Premium Subsidies.

## OUT OF SCHOOL CARE SUBSIDY PROGRAM

It is possible to calculate the actual average cost of subsidy per child per month. For example, according to Out of School Care staff, based on Jan-Oct. 2005 calculations, the actual average cost of subsidy per child per month was \$232.86. However, staff do not calculate the average length of time the subsidy is used per child. A start and end date are entered on an individual basis and the variable “length of time receiving subsidy” varies significantly. As a result, program staff cannot estimate the value of the subsidy per child per year. It is not legitimate, for example, to assume that each child will remain in the program for a full year.

To further complicate this analysis, in 2005, the average number of children in the OSC program was 2079 out of an approximate maximum of 2100. The usage varies significantly from month to month and family to family. Therefore, without a way to calculate the likely number of months each child will actually receive this benefit over the course of the next year, VCE cannot determine the average or value of this benefit.

16 people applied for the Out of School Care subsidy program.

## LEISURE ACCESS PROGRAM

The City of Edmonton implemented the Access to Recreation Strategy for Low-Income Edmontonians in January, 2006. Through the Leisure Access Program, qualifying low-income individuals received unlimited, no charge admissions to all City recreation facilities; four registered program opportunities for children and youth and three for adults and seniors at 25% of the regular cost of the program and extra program materials required to complete the course.

VCE can calculate the average cash value of participation in the Leisure Access Program. According to tracking sheets collected through the VCE MTTP campaign, a minimum of 198 people applied for this benefit. VCE can extrapolate from the first phase of the program and project the expected value of this program to MTTP families over the course of one year.

Based on Edmonton Community Services LAP usage data, the AVERAGE value of the Program per person from January 1, 2006 through May 31, 2006 is \$97.90. This calculation was based on the total dollar value of city facility admissions for adults, children, seniors and youth (50,733 admissions) + the value of city program registrations (2,243 program registrations) divided by the participants (January-May 2006) (See chart below).

<b>LAP Value PER Participant during 5 Months</b>	
Facility Admissions	\$ 19.08
Programs	\$ 78.82
<b>Total Average Value Per Participant</b>	<b>\$ 97.90</b>
<b>To calculate overall impact multiply \$97.90 /5 months x 12 x no. people for one year benefit.</b>	
For example, \$97.90/ 5(months) x12 x 198 participants = TOTAL VALUE ALL PARTICIPANTS PER YEAR	

This value (\$97.90) divided by 5 (to get a per month value) times 12 months equals an average value of \$234.96 per participant per year.

Based on LAP<sup>4</sup> application data collected from the MTTP “benefits tracking sheets” (N=221), a minimum of 198 people applied for the Leisure Access Program. The total minimum value of this benefit is:

\$234.96 (per participant per year) x 198 (participants) = \$46,522.08 for all participants for one year.  
(See Chart below)

<b>LAP TOTAL VALUE ALL PARTICIPANTS</b>		
<b>Total Average Value Per Participant</b>	<b>\$ 97.90</b>	
<b>Overall impact = \$97.90 /5 months x 12</b>		<b>\$234.96</b>
<b>Times the Total # participants</b>	198	
<b>Total Value ALL Participants</b>	<b>\$46,522.08</b>	

### SUMMARY TOTALS

A total of 221 people were tracked through the MTTP tracking sheet. The following table is a synopsis of our calculations evidencing the increase in income as a result of the MTTP campaign.

NUMBER OF PEOPLE WHO APPLIED FOR BENEFITS AND SUBSIDIES	NAME OF PROGRAM APPLIED FOR	ANNUAL FINANCIAL IMPACT	CALCULABLE EFFECTIVE INCREASE IN ANNUAL FAMILY INCOME (ASSUMING 1 CHILD PER FAMILY)
198/221	Leisure Access Program	\$46,522.08	\$234.96
80/221	Alberta Health Care Premium Subsidy	unknown	unknown
50/221	Alberta Child Health Benefit	\$13,250.00	\$265.00
37/221	Retroactive Alberta Health Care Premium Subsidy	unknown	unknown
24/221	Alberta Child Care Subsidy	unknown	unknown
16/221	Retroactive Child Tax Benefit	unknown	unknown
16/221	Out of School Care Subsidy	unknown	unknown
ASSUMING THAT THE 50 PEOPLE WHO APPLIED FOR THE ALBERTA CHILD HEALTH BENEFIT ALSO APPLIED FOR THE LEISURE ACCESS PROGRAM, THEIR TOTAL EFFECTIVE INCREASE IN ANNUAL FAMILY INCOME WAS \$499.96.			

<sup>4</sup> Edmonton Community Services, Recreation Facilities Branch, LAP staff in consultation with Another Way Consulting.

## KEY LEARNINGS

1. While 530 tax filers were assisted at the new tax preparation sites and thousands at the existing tax preparation sites, VCE received only 221 tracking sheets. We acknowledge that the tracking sheet was difficult to understand. However, despite the extensive effort to engage the tax preparation volunteers in the MTTP campaign, the evaluation found that the major reason the number of applications for benefits and subsidies was less than anticipated was because the volunteers did not have the time to assist people with the applications.

**Tax preparation, not applying for benefits and subsidies, was the focus at the sites.**

2. Without following up on an individual basis with each applicant, it is not possible to calculate the effective increase to a family's income resulting from the majority of the benefits and subsidies in the MTTP binder.

**Furthermore, because we were focused on the increased income from benefits and subsidies, there is additional information that we did not track. For example, we did not track the amount of refunds that tax filers received at the sites or the cost savings for filers by not taking a refund advance loan. Nor did we track the cost savings for people by coming to the free tax preparation sites, versus paying for the tax preparation at a fee for service outlet.**

**Since a family may have attended a fee for service outlet had the tax preparation sites not existed, they would have received a refund if they were eligible. However cost savings by attending a free tax preparation site effectively add money to a family's budget. In hindsight, we overlooked these savings.**

VCE implemented a series of processes that we believed would lead to an increase in the number of applications for benefits and subsidies.

These processes were:

- creating 4 new free tax preparation sites located throughout Edmonton
- orienting volunteers in the CRA free tax preparation program to the MAKE TAX TIME PAY binder
- helping site coordinators of targeted existing tax preparation sites incorporate the MTTP binder into their site's tax preparation system
- building a coalition of community partners to promote and/or host free tax preparation sites.

### **Creating 4 new free tax preparation sites located throughout Edmonton:**

We set out to create 4 new tax preparation sites in areas outside the downtown core because there were several agencies and the CRA atrium site serving downtown residents. 16 sites were created in the following areas: west end, northeast, north central, south west. 530 people completed their taxes at the new tax preparation sites.

The site coordinators at these new sites were either City of Edmonton community social workers or staff from non profit organizations/educational institute/business association who had either attended the orientation session by VCE and CRA or heard about the free tax preparation sites through VCE.



While the orientation session offered by CRA and VCE netted three new locations, none of the site coordinators had attended the session and therefore did not receive any training regarding site coordination. Instead, most coordinators worked with community members to establish protocols for each of their sites.

A telephone survey of the site coordinators conducted after the tax season, found that training for the coordinators would be beneficial, specifically around the roles and responsibilities of VCE, CRA, site coordinators and considerations for establishing a site.

The site coordinators' survey results provided VCE with valuable information regarding volunteer recruitment, tasks site coordinators completed, on site resource requirements such as numbers and types of volunteers, supplies and equipment, and translation. Feedback from the site coordinators will be included in our site coordinators' manual as well as the action plan for the 2006-2007 MTTP campaign. Highlights from the surveys are provided below:

### **Successes**

During the telephone survey, site coordinators spoke of successes that they experienced:

- Center filled with Kurdish people acting as interpreters for each other
- Emergency volunteer was called in at last minute, client was watching volunteers infant while volunteers prepared taxes
- Family was able to use the center onsite, rather than traveling far to get their taxes done
- Friends referred other friends to center because of the excellent help they received
- Ill individual was grateful to be able to have the service available nearby
- One client lived on \$2000 in one year, had 1-2 children
- People get more money than they expected
- Received donation from clients out of appreciation for help
- Recent immigrant reported that it was the first time she actually felt like part of a Canadian community
- Seniors easily access and reduce their daily stress
- Senior who had disabled husband was able to bring her husband's information and get his taxes done
- Some people forget their forms and are able to easily access them because they are near their rooms/living areas
- Volunteers worked hard to maximize families subsidies and benefits
- Volunteers work together and support each other
- Watching the new volunteers experience success
- Well received by clients - supportive of service

### **Challenges**

During the telephone survey, the following challenges were mentioned by site co-ordinators:

- Bad weather -> snow -> all the clients came, but volunteers were late or didn't make it
- Clarify between Vibrant Communities Edmonton and CRA and Sites
- Dealing with difficult clients
- Dealing with ineffective volunteers/nonprofessional
- Dealing with people who were missing forms

- Clients trying to claim things that they can't claim
- Do it for client who made more than CRA guidelines
- Efilng was very challenging
- Figuring out busy times
- Kept clients informed of wait times and kept children busy
- Lady supported by friend to come into country, once she was here, her friend took the money back. Looks like she made lots of money on paper, but she actually had no income
- Language trouble -> volunteers speak different language ->waited for other volunteers to show up that could help out
- Managing during peak times since it was drop in
- Not enough volunteers
- Seniors from all of the city were trying to book appointments -> redirected them to other sites
- Setting hours and getting access to the site
- Stormy day - volunteers and buses late - delayed service
- Volunteer was forced to prepare a 2006 return even though it was the wrong forms
- Working with volunteers to give confidence that they could do taxes

## **KEY LEARNING**

- 1. Assisting with tax preparation became the focus of efforts rather than assisting with applications for benefits and subsidies.**
- 2. A training session for site coordinators would be beneficial.**

### **Orienting volunteers in the CRA free tax preparation program to the MAKE TAX TIME PAY binder:**

The original intention was to recruit volunteer tax preparers through the CRA volunteer tax preparer training program and through the volunteer income tax program with the Canadian Institute of Chartered Accountants. The goal of this strategy was to convince volunteers to take the time to help people apply for benefits and subsidies and to provide the volunteers with the tools to complete the applications. We also hoped that people recruited through CRA's volunteer income tax preparation program would be volunteers at the new sites located throughout the city.

As the volunteer income tax preparation training sessions began, VCE started orienting volunteers to the MTTP campaign and the Make Tax Time Pay binder. 26 volunteer orientation sessions were held and 381 MTTP binders distributed to volunteers in the CRA program and with non profit organizations. Unfortunately, there were not a sufficient number of volunteers through either program for the new sites and volunteer recruitment became a responsibility of the site coordinators. Most of the volunteers ended up at the CRA atrium site and the large volumes of tax filers prevented volunteers from completing applications.

While 86 MTTP binders were distributed to volunteer tax preparers with the Canadian Institute of Chartered Accountants, to our knowledge the volunteers did not use the binders. We did have one volunteer through this program contact us and advise that the binder was too complicated and it was too much work to complete the applications.

The majority of volunteers were recruited through churches, college accounting and bookkeeping classes and the graduate student residence at the University of Alberta. Some volunteers were referred from CRA.

Of the 62 volunteers at the new tax preparation sites, 21 responded to the VCE online evaluation survey. All of the volunteers who responded had completed the CRA volunteer tax preparer training session.

Feedback from volunteers will be included in our site coordinators' manual as well as the action plan for the 2006-2007 MTTP campaign. Highlights from the on line survey and debriefing sessions are provided below:

#### **CRA TRAINING**

- 71% of the respondents found the training instructions to complete the tax forms were easy to understand.
- 95% felt that their role as a volunteer income tax preparer was clearly defined.
- 76% reported that they received tax information needed to complete the income tax forms.
- 38% found the electronic/online tax training useful. 28.6% percent did not and an additional 38% reported the question as not applicable, perhaps because they did not complete on line tax returns.
- 76% found the training session gave them practical experience to complete the income tax returns.
- 80% of volunteers gave the training process a satisfactory rating.

#### **MTTP BINDER**

- 90% of volunteers found the MTTP binder easy to use.
- 100% of volunteers found the MTTP binder useful.
- 66% found the MTTP tracking sheet easy to understand.
- 80% reported the MTTP binder had sufficient information to help then complete the applications.
- 61.9% reported that they did not have sufficient time to complete the applications.
- 52% reported that lack of information about the client was a barrier to completing the applications.
- 57% of respondents did complete applications for benefits.

#### ***Some of the Successes Expressed by Volunteers in the online survey and debriefing sessions:***

- I volunteered as a CRA volunteer last year and did a lot of forms. This service is very valuable to the community and I love to do taxes.
- Many people were very grateful to have someone do this for them. A couple of people received much larger refunds than they were expecting.
- There was (benefits and subsidies) program information that was given that would benefit single parent families.
- I feel great when I helped the people to receive more tax return than they expected.
- One couple could claim additional deductions, going back 2 or 3 years, so will end up saving them a fair bit of money, while a single mother had never claimed child care expenses, again saving her some money.

- I was amazed at the number of people who work but make very low incomes. Many were immigrants who need help with languages and understanding what is available in Alberta/Canada. Others had special needs that were not being adequately addressed by other programs and that resulted in their having to make use of the service. Two stories – one young mother came to see me and through the process I determined that she was divorced. At that point she broke into tears – the divorce was recent. She needed both the tax help and some emotional support. Second story – a couple came in who had gone to H & R Block but couldn't afford the \$80 per return fee. No wonder, their income was very low but they did have a few information slips that did not create any difficulty but did result in the H & R fee being what it was.
- One woman was already receiving the Alberta Health Care Premium Subsidy but she danced and cried when she learned she could get retroactive premium subsidies

***Some of the Challenges Expressed by Volunteers in the online survey and debriefing sessions:***

- The training session was well done but for novice preparers – those who had never done tax forms – the session could have concentrated more on paper forms.
- Many situations came up that we were unprepared for in doing the taxes. It would have been helpful to have someone to ask questions of, that was a tax expert.
- Would be really helpful to actually prepare tax returns at the training session and go thru the binder of programs, do mock ups of the actual situations that we are to incur with clients. Also would have really helped if there was the set up to do the returns electronically.
- E filing would have made my job a whole lot better, but the experience was wonderful.
- (CRA training) was a lot of information compressed into a very short time period – time to complete a couple of sample returns would have been useful.
- Took too long to fill out (MTTP) applications. Not always clear as to which forms to fill out, so fill all out. Easier to have one person just work with those forms and have others do income tax.
- Sometimes people didn't know if they were already signed up to a program and due to time constraints I just gave them an application to take home.
- Need another person to fill out the Vibrant Community forms. Each time I went to do the taxes, there was to be another person however they did not show up. I had twice the work and no computer. No person to do the Vibrant Community things and I had drop ins to boot.
- Most of the clients were already enrolled in the programs since most were in some relief program. To make this more effective you must try to get individuals to this program who are working but not making above the guidelines.
- The challenge for the (MTTP) program is to expand the client base. I'm not sure if the government would be willing to include information about the program when they send out tax information. This would then attract those who are working but are not aware of the programs that would assist them in getting out of poverty.

## KEY LEARNING

1. **The majority of volunteer effort focused on tax preparation.**
2. **Volunteer tax preparers did not have the time to complete the applications for benefits and subsidies.**

### **Helping site coordinators of targeted existing tax preparation sites incorporate the MTTP binder into their site's tax preparation system:**

MTTTP binders were included in 28 presentations made to non profit organizations with the goal of recruiting these organizations as hosts of free tax preparation sites. If the non profit organization operated an existing tax preparation site, our goal was to get their permission to let their volunteers assist tax filers with applications for benefits and subsidies at their sites.

20 organizations said they would use the MTTP binders in the course of their work but would not host a free tax preparation site because they did not have the resources to dedicate to such an undertaking. 8 existing tax preparation sites agreed to use the MTTP binders.

## KEY LEARNING

1. **A free tax preparation site is not necessarily required to increase the uptake of benefits and subsidies.**

### **Building a coalition of community partners to promote and/or host free tax preparation sites:**

When we developed our campaign strategy, we were aware of the importance of marketing a new initiative such as MAKE TAX TIME PAY. We anticipated partnerships with Alberta Human Resources and Employment, Canada Revenue Agency, City of Edmonton Community Services department and four non profit organizations as tax preparation site hosts. Indeed, the collaboration included these three government departments and expanded beyond our expectations.

Vibrant Communities Edmonton's definition of a partner has been adapted from the 2005 document by Tamarack titled "Learning and Evaluation for Trail Builder Initiatives in Vibrant Communities.

A partner is defined as: an individual, business, organization or government department that is making a substantial contribution to Vibrant Communities Edmonton by:

- serving on our Leadership Council
- providing funding or in kind support VCE or our initiative partner(s)
- implementing an initiative to build family economic success
- providing technical knowledge or expertise
- using influence to advance VCE's work
- organizing community members to make things happen.

The breadth of community involvement was unexpected. The MTTP campaign introduced VCE to new community partners, led to involvement from additional representatives from existing partners and deepened the commitment of organizations with whom we had built relationships.

### ***Partners in the MTTP Campaign***

The number of partners who contributed to the campaign operations is as follows:

- 62 volunteer tax preparers at the new tax preparation sites
- 22 non profit organizations agreed to use the MTTP binder in their work
- 53 organizations/government departments that helped promote MTTP (certain partners are listed only once even though they have more than one location or more than one person from the organization participated in the campaign)
- 17 people with low income (excluding those who were volunteer tax preparers) who helped prepare the campaign plan
- 4 professional associations/business associations who helped organize or promote free tax preparation sites
- 60 employers use the MTTP binder.
- 50 MTTP binders are used by people involved in the health profession.

### ***Partners resulting from the MTTP Campaign***

As a result of the MTTP campaign, numerous organizations who did not participate in the campaign, have requested the binder for use in their daily operations. These partners supplement our MTTP efforts by using the binders to help their clients apply for benefits and subsidies.

As of June 1, 2006, 50 binders have been distributed within the Capital Health network and an additional binder was sent to a health centre in Calgary. 49 binders have been provided to 22 non profit organizations including 3 binders in rural Alberta (Cold Lake and Fishing Lake).

Feedback from our partners will be included in our site coordinators' manual as well as the action plan for the 2006-2007 MTTP campaign. Highlights from the interviews are provided below.

### **BENEFITS:**

- The MTTP campaign fit with partners' goals.
- The campaign provided opportunities for partners to build community connections.
- Cultivated a "cultural shift" within the department.
- If more sites doing tax preparation and less people coming to the atrium, then more people from CRA (and volunteers) can spread out in the community.
- Opportunity for other community based organizations to pass on information about what they do at the sites.
- Community's perception of department has begun to shift in part due to involvement with MTTP, as evidenced by invitations to sit on committees and acts a resource for other social service agencies.
- Partnerships that were formed on the committee were valuable.
- Department's credibility increased as a result of presence on the MTTP committee.
- Existing inter – governmental (eg. municipal and provincial) partnerships were strengthened as a result of participating in MTTP.
- Normally 6 to 8% of our calls are coded as consumer services, but for this quarter it was 11.5%. From talking to the staff a good part of that increase is directly because of an increase in tax calls.

- Total number of referrals to Canada Revenue (the ones offering the tax clinics) for this quarter = 284 referrals and last year in the first quarter we only made 78.
- The information (about benefits and subsidies) was consolidated through MTTP.
- Benefit of working with VCE is having VCE train the site coordinators
- Recruitment of new organizations in specific areas worked well.
- Bigger ripple effect than if (our department) tried it on their own.
- (Our department) realized the necessity of indicating a document's important in 8 different languages. This has now been adopted as an effective tool for informing Albertans of many other initiatives.
- It is a good concept and a wonderful vision. It is a coordinated effort that consolidates services that are already offered to make them more accessible to clients.

### **CHALLENGES:**

- Role of VCE, site coordinators and partners not always clear
- Getting a hold of VCE was difficult at times. Consistency with contacts is important.
- We initially encountered the problem of not being sure where to send clients for MTTP services. CRA volunteer tax preparation sites did not always offer MTTP services.
- We were given information from CRA that was inconsistent with the information on CRA's website.
- It wasn't clear which sites offered MTTP and the confusion was relayed by clients who went to these sites and did not receive the services they expected to receive.
- 211 staff did not wish to tell their clients to call another number (the CRA number) for information about tax preparation clinics since their clients had just called 211 for that information. 211 staff would have preferred to go look at tax preparation clinics on line on CRA's website while on the phone with their clients in order to tell them which site they could go to. Although this was successful sometimes, it often led to frustration as they were given conflicting or incomplete information.
- The 211 Program would benefit from comprehensive and consistent information regarding the availability of tax preparation clinics.

### **KEY LEARNING**

- 1. The MTTP campaign benefited partners.**
- 2. Clear communication between partners is essential.**

### **UNEXPECTED RESULTS (The Upside):**

As important as these statistics are as a measure of success, the MTTP campaign accomplished a variety of surprising outcomes and has become a gateway to employers, health care providers, home care visitors and non profit organizations who had not participated in the MTTP campaign.

#### **Attention and Exposure for VCE**

We submitted 5 short articles about the MTTP campaign to partners such as the Chamber of Commerce and the City of Edmonton which were published in newsletters such as Edmonton Commerce News, City Link and OSCAR . The City of Edmonton also donated some of their space in the Edmonton Examiner newspaper. In addition, we issued two media releases which led to 5 media hits (articles/editorials) and

one televised news cast. A report by the Caledon Institute of Social Policy about Vibrant Communities Edmonton's MTTP campaign resulted in a 6<sup>th</sup> article in the local media.

Each article prompted telephone inquiries from the general public. The first media release was issued in November 2005 publicizing our launch and the second release was in April, announcing that the binder was available for use by business.

### **Employers**

When we drafted the campaign plan, we did not anticipate the use of the binders by businesses as a human resource tool. Instead, we established marketing strategies which we hoped would result in businesses supporting the campaign by telling their employees about the free tax preparation sites or even hosting a site.

Information received during site visits by our project manager, led us to believe that many of the people accessing the sites were already familiar with the benefits and subsidies. In order to reach people who were earning low wages, we decided that we would have to convince businesses in particular industry sectors to use the binder. Our existing marketing strategy was not netting business engagement.

As a result, we issued a media release announcing the availability of the MTTP binder as a human resource tool that could be used by businesses as a way to offer no cost benefits to their employees. It was this media release that opened the doors to getting employers involved with VCE's initiatives because it resulted in an article in the Edmonton Journal. This created awareness about VCE in the business community. Shortly after the article was published we received requests for copies of the binders from 6 businesses.

Alberta Human Resources and Employment Industry Liaison Officers played a key role in connecting us with representatives from the Alberta Food Processors Association (AFPA). Several binders were distributed at the AFPA annual general meeting through delegate packages.

As of June 1, 2006, 60 binders and an additional 250 packages containing applications for benefits and subsidies were provided to businesses in Edmonton. Included in these statistics are binders sent to businesses in Lethbridge and Calgary (2).

Because we did not anticipate this outcome, we did not develop a tracking mechanism to capture the increase in applications through these sources. While we do not know what resulted in terms of number of additional applications, we have increased the exposure to the option of offering these benefits and subsidies to employees.

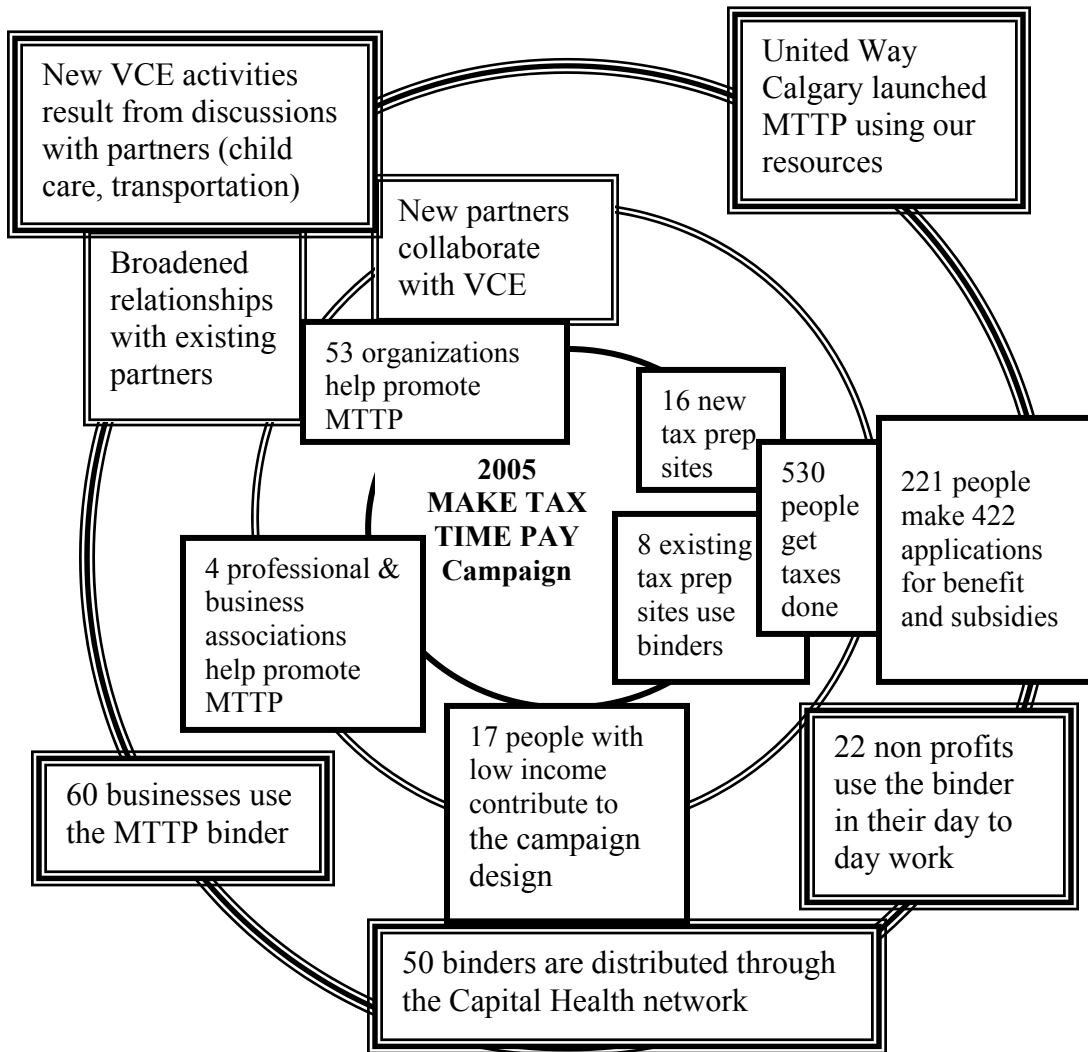
Discussions with these employers have led to new activities regarding child care and transportation.

### ***Influence outside of Edmonton***

In addition to binder use outside of Edmonton, a significant and unintended influence of the MTTP campaign was the launch of a similar campaign in Calgary, conducted by the United Way of Calgary. At their request, we provided them with our materials and campaign plan and they were able to launch a similar campaign in Calgary.



## THE RIPPLE EFFECTS OF MAKE TAX TIME PAY



## KEY LEARNINGS

1. **Because of the broad network and marketing campaign, the MTTP campaign created an incredible opportunity to build awareness about Vibrant Communities Edmonton in all four sectors: people living with low income, business, non profit organizations and government.**
2. **The MTTP campaign created opportunities for members of the community to suggest new activities for VCE, such as addressing day care and transportation issues.**

## WHAT DID TAX FILERS THINK OF THE SERVICE?

There were 24 sites that participated in the MAKE TAX TIME PAY campaign and 530 tax filers. We had not originally planned to survey tax filers, and as a result interviews were conducted late in the campaign when only a few sites were operating. A relatively small proportion of filers (7%) were surveyed.

Interviews were conducted at six tax preparation sites and 37 clients completed the surveys. Some of the tax filers had very limited English and as a result, had difficulty understanding the interview questions. This may have influenced the results. Tax filers were encouraged to provide as many answers as they could so as a result, the number of answers often exceeds the number of respondents.

### *Previous use of tax services:*

Used other tax preparation services in the past (23 out of 37 filers)

Not used other tax preparations in the past (14 out of 37 filers)

*It is unknown if they completed their own tax returns in the past or had not completed tax returns in the past.*

### *Quality of Service:*

Excellent (33 out of 37 filers)

Good (4 out of 37 filers)

### *Top 3 reasons why tax filers attended the tax preparation sites included:*

1. Free service (31 out of 37 filers)
2. Convenient location (24 out of 37 filers)
3. Know agency/people at site (14 out of 37 filers)

### *Top 3 previously used tax preparation services:*

1. Canada Place (CRA) (10 out of 37 filers)
2. H & R Block (7 out of 37 filers)
3. Non profit organizations (9 out of 37 filers)

***Top 3 reasons the service was rated highly:***

1. Volunteer was friendly (37 out of 37 filers)
2. Volunteer was helpful and convenient hours (36 out of 37 filers) for each reason
3. Clients felt confident the volunteer completed the return “right” (31 out of 37 filers)

***Top 3 recommendations for improvement:***

1. Provide childcare (7 out of 37 filers)
2. Inform people about benefits and subsidies (5 out of 37 filers)
3. Increase advertising for the service and Increase the number of tax preparation volunteers (4 out of 37 filers) for each suggestion

According to the tax filer survey, 11 of the 37 people interviewed learned about the sites by “word of mouth”. How the people who referred them to the sites learned about the free tax preparation is unknown. Posters and flyers in the mail box netted another 12 people (6 from each strategy) and 10 more people learned about the sites from agencies providing the sites, through Headstart, Health For Two and a community league meeting.

These results have implications for the MTTP 2006-2007 campaign which are addressed in the section titled IMPLICATIONS FOR MTTP 2006/2007.

**KEY LEARNING**

- 1. Tax filers valued the tax preparation service.**
- 2. Based on the amount of marketing materials, partner collaborations and associated distribution networks, it takes a significant amount of effort to build awareness about the sites.**
- 3. Additional effort is required to ensure that tax filers also become applicants for benefits and subsidies.**

## IMPLICATIONS FOR THE 2006-2007 MTTP CAMPAIGN

We cannot ignore the observation that as the 2005-2006 MTTP campaign progressed, it became apparent that tax preparation had greater emphasis at the sites than the applications for benefits and subsidies. We have also received notice that the CRA atrium tax preparation site will be closed in 2007. While CRA is trying to find an alternative location in the downtown core, it would appear that evaluation of the MTTP campaign could expand to include the impact of the tax preparation sites.

To ensure that VCE is undertaking a comprehensive evaluation of the MTTP campaign, VCE staff, the VCE Evaluation subcommittee and the evaluation consultant should develop a comprehensive evaluation framework prior to the campaign initiation. Because VCE began operations mid year, it did not have time to develop evaluation tools prior to the tax preparation season. Last year's evaluation methodology and tools were developed during the season. Furthermore, the tracking sheet was not sufficiently tested prior to its use. Adequate testing would likely have helped identify the shortfalls of the tracking sheet.

Data collection will need to be coordinated through VCE because the site coordinators must spend their time on tax preparation and applications for benefits and subsidies. They will not have time for data collection. Below is a list of recommendations for the MTTP 2006-2007 campaign. These suggestions are based on the results from the interviews with site coordinators, volunteer surveys, partner interviews, VCE staff debriefing, volunteer debriefing sessions and tax filer surveys. They are not listed in any presumed order of importance.

### **1. Amend the tracking mechanism in order to measure the increase in the number of people applying for existing benefits and subsidies and obtain information that will more accurately measure the increase in a family's income as a result of the MTTP campaign.**

Because information required to calculate the increase in income for families is not available for many of the benefits and subsidies, tracking the increase in income for families associated with each benefit and subsidy would require follow up surveys with all applicants. This could take a tremendous amount of resources. If VCE does not have the budget to complete such a survey, the following data collection is recommended:

#### Information tracking by site and tax filer postal code.

- track the number of tax filers
- track the number of applications by benefit and subsidy. While we may not be able to show how much income a particular benefit or subsidy provides, we can assume that a families income will benefit through its receipt.
- track the number of children affected
- track the number of adults affected
- use a simpler tracking tool
- track the number of filers who have employment income
- track the total income of individual tax filers
- have a resource person to track this information from tax returns. Determine system to complete tracking when information is efiled. Confer with CRA on this matter.
- Determine if 211 can code inquiries as benefits and subsidies and tax preparation in order to track
- Obtain daily tally from sites

### Surveying tax filers

- Recruit surveyors prior to start of tax prep season.
- Survey filers as they leave the sites because they will have experienced the tax preparation service at that time and they will be better able to respond to questions regarding their experience at the site.
- Begin surveying filers at start of tax preparation season to ensure larger sample size and to provide feedback to site coordinators as they seek to improve their site operations.
- Keep the survey short because tax filers want to get in and out of the site as quick as possible.
- Provide a bulletin board on the Vibrant Communities Edmonton website for tax filers to share the experiences that they had while at the tax preparation site.

As a result of the importance that community members placed on the free tax preparation, there are additional ways to increase a family's income that could be considered in the Family Economic Supports strategy. For example, we could track:

- amount of tax refunds
- amount of money saved by tax filers as a result of not using a fee for service outlet
- amount of money saved by tax filers as a result of not using a refund advance loan

Furthermore, as a result of the numerous MTTP binders distributed to locations other than tax preparation sites, we have an opportunity to collect anecdotal evidence of the impact of the MTTP campaign by:

- Surveying employers, non profit organizations and any other locations that use the MTTP binder in the course of their work, which is not necessarily during the tax preparation season.

## **2. Improve campaign operations as recommended in the MTTP evaluation surveys, interviews and debriefing sessions.**

**A key recommendation is to ensure that specific volunteers are dedicated to assisting people with applications for benefits and subsidies at the tax preparation sites because the volunteer tax preparers do not have the time to help with applications.**

Additional operational considerations for inclusion in the implementation plan evolving from the evaluation are as follows:

### Marketing

Word of mouth was the best way to recruit tax filers. Based on feedback, we propose to use the following methods to "spread the word".

**Recommendations from site coordinators** that will target people earning low wages included:

- Posters at various places in the community
- Inserts/handbills/brochures at community meetings
- Email announcements
- Announcements in local community newsletters
- 211 referrals
- Coordinate with other tax preparations sites
- Media blitz
- Posters at CRA

- Advertise on notice of assessment
- Mail out through provincial and federal government to recipients of government assistance

***Recommendations for marketing based on tax filers' response:***

- Flyers in mail box
- Canada Revenue referral
- Posters at public places such as grocery stores, libraries, recreation facilities and day cares
- Recruit Headstart locations to tell their clients about tax preparation sites
- Community league distribution
- Advertise as free
- Advertise that the site is non profit
- Advertise that the sites offer more than tax preparation (e.g. information about benefits and subsidies)

***Recommendations for marketing based on staff response:***

- Recruit employers to tell employees about tax preparation sites.
- Recruit large employers in industries with reputations for low wages to host a tax preparation site for their employees. Wage data could be gathered from Alberta Human Resources and Employment through their wage and salary survey.
- Advertise in the Edmonton Examiner.
- Discontinue distribution of business brochures through networks.
- Discontinue orientation of volunteer tax preparers to MAKE TAX TIME PAY campaign.

**Improve Training for Tax Preparers and Site Coordinators**

*Tax Preparers*

The follow up survey with volunteer tax preparers and interviews with site coordinators and CRA trainers indicated that the tax preparation training could have been more useful. The following are specific suggestions on how to improve the training:

- The training should be based on whether or not the site will efile or complete paper returns. For example, sites completing paper returns should have training sessions that are paper based. It is up to the site coordinators to confirm training requirements with CRA.
- If on-site training is considered, site coordinators should be familiar with the skill level of their volunteers. Volunteers who have completed tax returns in the past will not require the same level or pace of instruction.
- Separate training should be completed for people with previous tax preparation experience.
- Volunteers with no previous tax preparation experience need to be introduced to a T-1 prior to launching into tax preparation.
- Volunteers with no previous tax preparation experience should be provided with an overview of the tax system, the role of CRA, help with “big picture” understanding.
- Site coordinators should ensure the training site has sufficient space for the number of volunteers (eg. 3 feet of space per volunteer).
- Site coordinators should prepare a training agenda which identifies start times, break times and end time of the training session.

- Site coordinators should ensure that there are resources such as calculators available at the training sites.
- Volunteer tax preparation should also include “role playing”, case scenarios and additional examples to help people understand the types of issues they may face. “Train the way you work”. The role plays “reinforces what to do”.
- Develop a checklist for volunteers to help deal with issues.
- Provide T-4 education to volunteer tax preparers.
- Provide a tax preparation shortcut handout that is reviewed during the training session.
- Training should include instructions of how to access resources when they have questions about a particular tax return such as a CRA help line for tax preparation. If the site has a “resident expert”, such as a very experienced tax preparation volunteer, this information should be made available to the tax preparers. It is important that the volunteers have someone to contact when they have tax preparation questions.
- Training should include suggestions about how to handle disgruntled individuals.
- Training should include suggestions about how to handle clients who have more complicated returns.
- Separate the logistics of the site operation from the tax preparation training. An orientation session, separate from tax preparation training would be helpful. The session could cover general information about how the site will operate, address safety, what to do when there are questions about a tax return, hours of operation, the volunteer schedule and an explanation of how to collect any statistics that may be required of the volunteers.

### *Site Coordinators*

A site coordinator training session would help coordinators understand how to prepare a site, recruit volunteers, and operate a site. The training should include coverage of the following:

- Site Coordinators Orientation Manual
- Clarification of:
  1. Responsibilities of site coordinators
  2. Responsibilities of VCE
  3. Responsibilities of CRA
  4. Responsibilities of any other partners
- How to's and tips on recruiting volunteers. A checklist would be preferable.
- Tips on scheduling appointments
- How to track required stats for CRA
- Site coordinators should have an understanding of how to complete a tax return
- People to contact when assistance is required for tax return preparation
- How to establish safety procedures for the site
- Orient site coordinators to the evaluation process so that they have an understanding of why we are collecting information, what information we are collecting and how we are collecting the information
- What tax related forms should be on site
- Contact information to obtain additional tax related forms
- Amount of time required to coordinate a site
- Considerations when choosing a site location
- Suggestions for site locations
- Resources required for the site
- Discussion with past coordinators to gain an understanding of how to troubleshoot issues at sites

- Manual with tips that explain how to operate a site
- Identify potential partners to bring to the site (eg. financial institutions, community based organizations, non profit organizations, government departments such as immigration, maintenance enforcement, employment)

### **Improve Site Operations**

#### *Site Selection Qualifications:*

Common complaints and suggestions for site location improvements were provided during the evaluation. They include:

- Obtain equipment that facilitates efilng.
- Need more sites in the west end, northwest and southeast.
- Ensure site has sufficient space to allow for privacy between filers.
- Balance privacy with ability of volunteers to confer on questions regarding tax preparation.
- Ensure people are not milling about (if drop in service) at location especially if the site is at a library.
- Ensure there is adequate waiting space.
- Ensure location is child friendly. For example it has activities/toys for children and has bathrooms.
- Ensure site is easy to find ---- well known in the area.
- Ensure site is safe.
- Ensure location can be opened for hours and dates required.
- Ensure site has a place where volunteers can safely store their personal belongings.
- Ensure there is a garbage disposal, such as a paper shredder, that prevents the possibility of identity theft.
- Best to have the site where people who attend won't necessarily know each other because that helps alleviate privacy concerns. For example, having the site at a social housing complex may raise privacy issues if there is insufficient space between clients.
- Ensure site has tables, chairs, telephones, sufficient electrical outlets, bathrooms.
- Ensure site has secure place to store returns, applications. Even with electronic files, some forms require signatures, so need a secure storage space.

#### *Site Operations:*

The site coordinators' survey results provided VCE with valuable information regarding volunteer recruitment, tasks that are completed by site coordinators, and on-site resource requirements such as numbers and types of volunteers, supplies and equipment, and translation.

- **Provide site coordinators with an orientation manual.**
- **Have volunteers other than tax preparers, complete the applications for benefits and subsidies.**
- Have a volunteer at the CRA location dedicated to applications for benefits and subsidies.
- Begin implementation of the MTTP campaign earlier in the year.
- If using computers, ensure volunteers register for efilng in advance (eg. 3 weeks).
- If using computers, make sure someone is on site who can address computer technical issues such as networking to printers, internet connections, computers freezing.



- Some desk top computers are available from CRA but they do not have modems for efileing. Would have to save to disc, then efile from another location.
- Ensure that 211 has up to date information about site boundaries, locations and hours of operation which could be preferably found on the CRA website.
- The appointment helps co-ordination, provides volunteers with opportunities to ask clients questions, less stressful on tax preparers because clients have less wait times.
- Provide a guide of questions to ask to screen clients when making appointments.
- Ensure that there is a “resident” tax expert on site. (eg. volunteer with substantial tax preparation experience) or that there is a help line to call for questions about tax preparation.
- Ensure site coordinator of choice exhibits very strong organizational skills.
- Ensure volunteers have some knowledge of T-1 forms.
- If located in an area with many people with English as a second language, that there are volunteers available as translators.
- Have a statement posted on site that states that the tax preparers are volunteers, they are not experts.
- Allow sufficient time to complete returns. Average person on a computer takes about 15 – 20 minutes to do one return. However, clients often come in with more than one return even when they say, at the time of booking the appointment, that there is only one return. If person comes in with 3 returns, make take 1.5 hours to complete. Average person on paper returns takes at least twice as long as electronic version.
- Friday nights are not good times to schedule appointments.
- Need to have a site coordinator or host at the sight at all times.
- Have a package that the clients can take home with them (eg. income tax summary sheet, information about financial literacy, home program, other community services)
- Need a volunteer to book appointments.
- Host tax preparation sites at Alberta Human Resources and Employment locations.
- Invite non profits and other programs to participate at a site so that they can build awareness about their services.
- The Support Network receives calls from clients inquiring about free tax preparation services throughout the year. If these services are available year round, the Support Network should be notified. If they are not, it would be an improvement if they were provided on a year round basis.

