

Covid-19 Checklist & Information Sheet

Individual Covid-19 Support Programs

If you received the Canada Emergency Response Benefit (CERB), Canada Recovery Benefit (CRB), Canada Recovery Sickness Benefit (CRSB), Canada Recovery Caregiving Benefit (CRCB), Canada Emergency Student Benefit (CESB), or Employment Insurance (EI) in 2020, you will receive a T4A or T4E slip. These amounts must be reported on your 2020 tax return.

Self Employed Covid-19 Support Programs

- 1) Did you receive the Canada Emergency Rent Subsidy (CERS)? Yes, Amount \$ _____ No
- 2) Did you receive the Canada Emergency Wage Subsidy (CEWS)? Yes, Amount \$ _____ No
Please note, if you applied for the CEWS in 2021 for periods in 2020, you must report the amount on your 2020 tax return.
- 3) Did you receive the Temporary Wage Subsidy (TWS)? Yes, Amount \$ _____ No
If you took advantage of the TWS, you must report the total subsidy amount as income on your tax return in the same year you reduced your remittances.
- 4) Did you receive the Canada Emergency Benefit Account loan? Yes No
If yes, the loan itself is not taxable, but you must include any portion of the loan that is forgivable in business income.
- 5) Did you receive any subsidies from the Nova Scotia Government's Covid-19 Provincial Support Program?
 Yes, Amount \$ _____ No

Employees working from home due to Covid-19

You are eligible to claim home office expenses if:

- You worked more than 50% of the time from home for a period of at least 4 consecutive weeks in 2020 due to Covid-19.
- The expenses were directly related to your work.
- Your employer has not or will not reimburse your home office expenses.

There are two options available to calculate your home office expenses.

1) Temporary Flat Rate

- You may claim \$2 each day that you worked at home, during the 4-week period, plus any other days you worked from home, due to Covid-19, up to a maximum of \$400.
- You do not need receipts.
- You do not need a signed T2200 (Declaration of Conditions of Employment) from your employer.
- More than one person can claim the same workspace. You do not need to divide the amount between you (as in the detailed method).

- A) If using the temporary flat rate method, how many days did you work from home? _____ days

2) Detailed Method

- You claim the actual amounts paid for work-related expenses.
- You have a completed and signed T2200S (Declaration of Conditions of Employment for Working at Home due to Covid-19) from your employer.
- You have kept all your receipts and supporting documents.

If using the detailed method, we also require the following information.

- A) type of space used (common area such as kitchen, or designated home office) _____
- B) square footage of the workplace _____
- C) total square footage of finished area of home _____
- D) number of hours you used the space for work weekly (if common area) _____
- E) start date for working from home _____
- F) end date for working from home _____

Please note, if more than one person in your household worked from home due to Covid-19, each person must fill out this form. Only include the expenses you paid for the days you worked from home.

Eligible Expenses

- electricity, heat, water, home internet access fees _____
- maintenance (cleaning supplies, light bulbs, etc.) _____
- home insurance (commission employees only) _____
- property taxes (commission employees only) _____
- rent _____
- office supplies (postage, stationery, ink cartridges, etc.) _____
- employment use of cell phone, long distance calls for employment purposes. _____

Non-eligible Expenses

- mortgage payments
- mortgage interest
- purchase of cell phone, computer, computer accessories.
- basic monthly rate for landline
- office equipment

Additional Notes

If you used different workspaces in your home, or moved to a new property, you need to claim expenses you paid for each workspace separately. If in past years your employer provided a T2200, and you claimed home office expenses you must continue to claim expenses using the detailed method. Below you will find a link to the Canada Revenue Agency's new Covid-19 home office expense calculator.

<https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-229-other-employment-expenses/work-space-home-expenses/calculate-expenses.html>