

## 2020 PERSONAL INCOME TAX RETURN CHECKLIST

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<b>Personal Information</b>
Current mailing address, phone number, and other contact information
Details of any change in marital / relationship status (i.e. common-law, married, separated, divorced)
<b>Dependents</b>
Names and birth dates of children born in 2020 and SINs of all children, if applicable
<b>Prior Year Tax Return – Information &amp; Correspondence</b>
Copy of your 2019 Notice of Assessment and/or any Reassessments
Copy of your last tax return if you are a new client
Personal income tax instalments paid for 2020
<b>Direct Deposit / CRA On-Line Mail</b>
Are you registered?
If you would like to register for direct deposit please provide a copy of a void cheque
If you would like to register to receive correspondence from CRA on-line please let us know
<b>Foreign Property</b>
Did you own or hold foreign property with an adjusted cost base of more than \$100K at any time during 2020; i.e. Marketable securities, foreign rental property etc... Provide details
<b>Principal Residence</b>
Did you change the use of your principal residence? i.e. Move out and rent out your principal residence? <b>Provide the following: Acquisition date; Disposition date; Cost; Sale proceeds; Selling expenses</b>
<b>General Income</b>
T4 - Employment income
T4E - Employment insurance
T5007 - Workers' Compensation Benefits / Social Assistance payments
T4A – Self-Employed Commissions
<b>Deductions</b>
RRSP receipts for 2020 – first 60 days of 2021 – Any Home Buyers repayment plan
<b>DID YOU WORK FROM HOME IN ANY PART OF 2020? SEE PAGE 3 FOR MORE INFORMATION</b>
Union & professional dues receipts
Child care expenses and/or attendant care expenses
Spousal alimony support payments received or paid – including spouse's name and SIN
Any legal expenses to collect alimony, pension, or retiring allowances
Moving expenses if you moved 40+ km to a new job or work location (Provide all receipts and records)
T101, T102, T5103 - Statement of exploration & development expenses
<b>Pension and Other Income (did you collect the CERB?)</b>
T4A - Pension, retirement, annuity, old age security, or other income or <b>CERB</b>
T4AP - Canada Pension Plan benefits
T4OAS - Old Age Security pension
T4RIF - Income from a registered retirement income fund
T4RSP - Income from registered retirement savings plans
Foreign pension income – UK or other

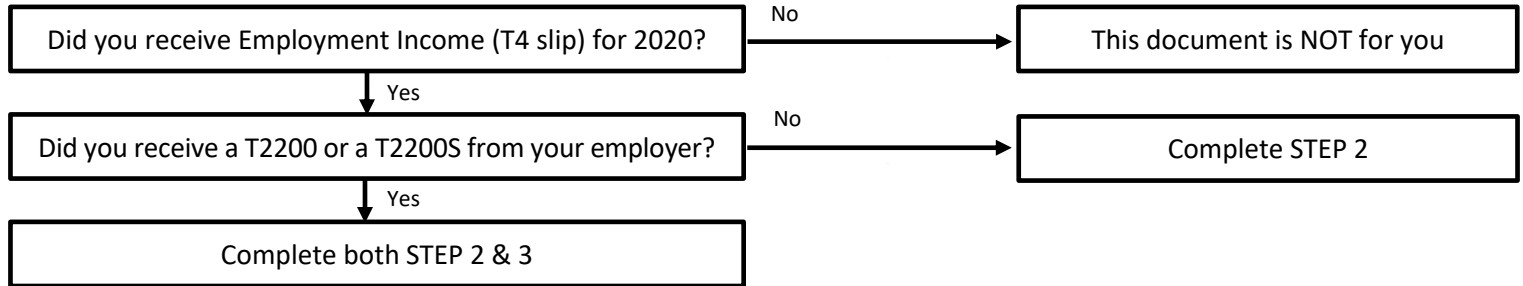


## EMPLOYEES WORKING FROM HOME IN 2020 – CLIENT DOCUMENT

Name: \_\_\_\_\_

Many employees will be able to claim a deduction on their 2020 personal tax return for work space in home expenses. Follow the steps below as a simplified guide to assist in determining your claim.

### STEP 1 – ELIGIBILITY AND CHOOSING A METHOD



### STEP 2 – SIMPLIFIED CHART (TEMPORARY FLAT RATE METHOD)

A) Did you work from home more than 50% of the time for at least four consecutive weeks in 2020 due to COVID-19? YES / NO

B) If Yes, total number of days (200 days max.) you worked from home (full or part time) in 2020 due to COVID-19: \_\_\_\_\_

### STEP 3 – DETAILED CHART (DETAILED METHOD)

Dates you worked from home \_\_\_\_\_ Home: Total finished sq. ft. \_\_\_\_\_ Work space: Total sq. ft. \_\_\_\_\_

Did you receive any reimbursements / allowances from your employer for your work space at home? Provide details.	Was your work space used only for employment? If not, how many hours / week was it used for employment?	Did you share this work space with anyone else? Provide details.

ALL EMPLOYEES		ONLY COMMISSIONED EMPLOYEES	
Expense	Amount for 2020*	Expense	Amount for 2020*
Rent		Home Insurance	
Utilities		Property Taxes	
Home Internet Access			
Repairs / Maintenance			

ALL EMPLOYEES			ONLY COMMISSIONED EMPLOYEES		
Expense	Amount for 2020*	Employment Use %	Expense	Amount for 2020*	Employment Use %
Office Supplies			Cell Phone Lease		
Long distance phone calls made for work			Computer, Fax, etc. Lease		
Cell Phone					

**\*Net of any employer support. For descriptions of what can and cannot be deducted, see this [link](#).**

You may also be able to claim a return of some GST/HST that you paid (included in the amounts you provided above) on your deductible expenses. **Please provide your employer's name** \_\_\_\_\_

We will contact you if we need additional information / clarity.



# Statement of Employment Expenses for Working at Home Due to COVID-19

Complete this form if you have home office expenses related to working at home in 2020 due to COVID-19. See below for examples of eligible and non-eligible home office expenses or go to [canada.ca/cra-home-workspace-expenses](https://canada.ca/cra-home-workspace-expenses). If you have other types of employment expenses, do not use this form. Instead, use Form T777, Statement of Employment Expenses. For more information, see Guide T4044, Employment Expenses.

Include a copy of this form with your Income tax and benefit return.

The Canada Revenue Agency has introduced a temporary flat rate method to calculate your home office expenses for 2020 for employees who worked from home in 2020 due to COVID-19. If you use this method, your employer is not required to complete Form T2200S, Declaration of Conditions of Employment for Working at Home Due to COVID-19, and you are not required to keep documents to support your claim. See Option 1 below for more information. If you do not use this method, you must have your employer complete Form T2200S and you must keep your supporting documents. See Option 2 below for more information.

## How much can you claim?

Choose option 1 or option 2.

### Option 1 – Temporary flat rate method

You may use this method to calculate your home office expenses if you worked more than 50% of the time from home for a period of **at least a month** (four consecutive weeks) in 2020 due to COVID-19. If you meet this condition, you can claim \$2 for each day that you worked at home during that period, plus any other days you worked at home in 2020 due to COVID-19, up to a maximum of \$400.

Total number of days you worked from home in 2020 due to COVID-19 \_\_\_\_\_ x \$ 2 = **9939**

Enter the result (maximum of \$400) on line 22900 of your return.

### Option 2 – Detailed method

You can also calculate your home office expenses using a detailed method. See conditions on the next page.

#### Eligible Expenses

The following list includes common home office expenses: For **additional** home office expenses you may be able to claim, go to [canada.ca/cra-home-workspace-expenses](https://canada.ca/cra-home-workspace-expenses)

- rent paid for a house or apartment where you live
- electricity, water, heat, or the utilities portion of your condominium fees
- maintenance (minor repairs, cleaning supplies, light bulbs, paint, etc.)
- home internet access fees
- office supplies (stationery items, pens, folders, sticky notes, postage, toner, ink cartridge, etc.)
- employment use of a basic cell phone service plan
- long distance calls for employment purposes

Employees who earn **commission** income can also claim the following:

- property taxes
- home insurance
- lease of a cell phone, computer, laptop, tablet, fax machine, etc. that reasonably relate to earning commission income

#### Non-eligible Expenses

You **cannot** claim any of the following:

- capital cost allowance
- mortgage interest
- principal mortgage payments
- capital expenses (replacing windows, flooring, furnace, etc.)
- office equipment (printer, fax machine, briefcase, laptop case or bag, calculator, etc.)
- monthly basic rate for a landline telephone
- cell phone connection or license fees
- purchase of a cell phone, computer, laptop, tablet, fax machine, etc.
- computer accessories (monitor, mouse, keyboard, headset, microphone, speakers, webcam, router, etc.)
- other electronics (television, smart speaker, voice assistant, etc.)
- furniture (desk, chair, etc.)

**Option 2 – Detailed method** (continued)

You may use this method to calculate your home office expenses if you:

- Worked more than 50% of the time from home for a period of at least a month (four consecutive weeks) in 2020. The period can be longer than a month. For examples, go to [canada.ca/cra-home-workspace-expenses](https://canada.ca/cra-home-workspace-expenses)
- Have a completed and signed Form T2200 Short, Declaration of Conditions of Employment for Working at Home Due to COVID-19, from your employer
- and**
- Kept all your supporting documents

**Note:** You **cannot** claim any expenses that were or will be reimbursed by your employer.

**Calculation**

Office supplies (postage, stationery, ink cartridge, etc.)	<b>8810</b>		1
Other expenses (employment use of a cell phone, long distance calls for employment purposes, etc.)			
Specify:	<b>9270</b>	+	2
Add lines 1 and 2.	<b>Subtotal</b>	=	3
<b>Work-space-in-the-home expenses</b> (complete lines 6 to 15) Enter <b>whichever is less</b> : amount from line 12 or line 15	<b>9945</b>	+	4
Add lines 3 and 4.			
<b>Enter this amount on line 22900 of your return.</b>	<b>Total expenses</b>	=	<b>9368</b> 5

**Calculation of work-space-in-the-home expenses**

Only include the expenses you paid for the days you worked from home. For an online tool to help you calculate the amount you can claim, go to [canada.ca/cra-home-workspace-expenses](https://canada.ca/cra-home-workspace-expenses).

Electricity, heat, water, home internet access fees		6	
Maintenance (cleaning supplies, light bulbs, etc.)	+	7	
Home insurance (commission employees only)	+	8	
Property taxes (commission employees only)	+	9	
Other expenses (rent, etc.) Specify:	+	10	
Add lines 6 to 10.	=	11	
Enter your total <b>employment-use amount</b> (see example below)			12
Enter your employment income (box 14 of your T4).		13	
Enter the amount from line 3 and any amounts from lines 20700 and 21200 of your return relating to this income.	-	14	
Line 13 minus line 14 (if negative, enter "0")	=	▶ -	15
Line 12 minus line 15 (if negative, enter "0")		=	16
	<b>Work-space-in-the-home expenses available to use in future years</b>		

**Example of how to calculate your employment-use amount (line 12)**

Sam is a salaried employee who worked from home using her dining room table in April 2020 due to COVID-19. The dining room represents 12% of the total square footage of her house and is used for work for 40 hours out of a total 168 hours in the week.

Sam paid \$200 for electricity, heat, water and internet and \$1,000 for rent. She will enter \$200 on line 6 and \$1,000 on line 10.

To determine her employment-use amount, Sam must first determine her employment-use percentage. This is how she will calculate the percentage:  $(40 \text{ hours} / 168 \text{ hours}) \times 12\% = 2.9\%$

Her employment-use amount is  $(\$200 + \$1,000) \times 2.9\% = \$34.80$ .

Sam will enter \$34.80 on line 12.