



Request to Deduct Federal COVID-19 Benefits Repayment in a Prior Year

Complete this form to request to have the amount of federal COVID-19 benefits that you repaid in 2022 deducted on your 2020 or 2021 income tax and benefit return. You can also split the deduction between your 2022 return and the return for the year that you received the benefit. The Canada Revenue Agency (CRA) will then automatically reassess your return(s) to apply the deduction so that you do not need to make a separate request to change your prior year return(s).

You can claim a deduction for the overpayment of the following federal COVID-19 benefits that you received in 2020 or 2021 and repaid in 2022:

- Canada Emergency Response Benefit (CERB) from the CRA or Service Canada
- Canada Emergency Student Benefit (CESB)
- Canada Recovery Benefit (CRB)
- Canada Recovery Sickness Benefit (CRSB)
- Canada Recovery Caregiving Benefit (CRCB)

Do **not** use this form if you are claiming a deduction on line 23210 of your 2022 return for the **entire amount** that you repaid in 2022. If you received CERB, CRB, CRCB, CRSB, or CESB from the CRA, the amount repaid will be reported in box 201 of your T4A slip. If you received CERB from Service Canada, the amount repaid will be reported on your T4E slip along with other amounts repaid. Service Canada will send you a letter showing the amount of CERB that you repaid.

If you choose to claim a deduction for part of the amount that you repaid in 2022 on your 2022 return, you cannot claim a deduction for that part on your 2020 or 2021 returns. The total deduction cannot be more than the total amount repaid.

Attach a copy of this form to your 2022 paper return.

Total federal COVID-19 benefits repayment available to deduct

If you repaid CERB (from the CRA or Service Canada), CRB, CRCB, CRSB, or CESB in 2022 that you received in 2020, enter the amount that you are choosing to claim as a deduction on your 2020 return on line 66280 below.

If you repaid CRB, CRCB, or CRSB in 2022 that you received in 2021, enter the amount that you are choosing to claim as a deduction on your 2021 return on line 66281 below.

Enter the total of the amounts from box 201 of your T4A slip and the amount shown on your letter from Service Canada.

	Total repaid in 2022	_____	1
Federal COVID-19 benefits repayment made in 2022 that you deducted on line 23210 of your 2022 return	_____	2	
Federal COVID-19 benefits repayment made in 2022 that you already deducted on line 23210 of your 2021 return	+ _____	3	
Federal COVID-19 benefits repayment made in 2022 that you already deducted on line 23200 of your 2020 return	+ _____	4	
Add lines 2 to 4.	Total repayment deducted	= _____	5
	Total repayment available to deduct on your 2020 or 2021 returns	= _____	6
Line 1 minus line 5			

Amounts to be deducted

Enter the amount of federal COVID-19 benefits repayment to be deducted on your **2020** return (**cannot be more than** the total federal COVID-19 benefits received in 2020).

66280		
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Enter the amount of federal COVID-19 benefits repayment to be deducted on your **2021** return (**cannot be more than** the total federal COVID-19 benefits received in 2021).

66281		
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See the privacy notice on your return.