

ELIGIBILITY

If you're self-employed, you may have based your eligibility for the CERB on your gross instead of your net self-employment income. On February 9, 2021, the Government of Canada announced that you can keep the CERB if you meet the eligibility criteria:

- You got CERB based on your self-employment income for an eligibility period between **March 15, 2020 and September 26, 2020** (Applies to Canada Revenue Agency (CRA) and Service Canada (EI) CERB recipients)
- You earned **\$5,000 or more** in gross self-employment income (before taxes, deductions, and expenses) in 2019 or the 12 months before you applied for CERB (includes employment income and provincial benefit payments related to maternity and paternity leave)
- You met all the other **CERB eligibility criteria** (see [here](#))
- You filed both your **2019 and 2020 income tax returns** (must file by December 31, 2022)

Note: You cannot apply for additional CERB periods retroactively.

CERB REIMBURSEMENT PROCESS

If you meet the eligibility criteria, you can keep the CERB. You do not need to contact the CRA or Service Canada – they will review your 2019 and 2020 income tax returns and contact you for more information if necessary.

If you meet the eligibility criteria and already repaid the CERB, you can request a return. To request reimbursement, you must **submit** the reimbursement application form found [here](#).

Regardless of whether you repaid the CRA or Service Canada, **you must submit the form to the CRA online, by mail, or by fax.** You can only be reimbursed for the periods that you repaid.

Online:

Submit your application online using CRA My Account

1. Log into your CRA My Account
2. Select "Submit documents" (in the top right-hand corner)
3. Select "without a case or reference number"
4. Select "More topic selections"
5. Select "COVID-19 – Send Form T180 for CERB reimbursement"
6. Enter a short description about your submission and attach your files (pdf, jpg, tif)
7. Save your reference number for future use

By Mail:

T1 Accounts Correspondence
Sudbury Taxation Centre
1050 Notre Dame Ave
Sudbury ON P3A 5C3

By Fax:

1. Include a cover sheet with your: full name, SIN, phone number, and number of pages you're faxing
2. Label the cover sheet "CERB Reimbursement Application"
3. Fax to **1-705-671-4582**

You must file your **2019 and 2020 income tax returns** in order to process your reimbursement. The processing time is up to **90 days**, and the CRA will contact you by mail after your request has been processed.

You may receive an amended T4A, T4E, or RL-1 tax for 2020.