## Protected B when completed

## Application for a Refund of Overdeducted CPP Contributions or El Premiums

For the year ending December 31,		
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If you are an employer who overdeducted Canada Pension Plan (CPP) contributions or employment insurance (EI) premiums for an employee for any of the reasons listed in Part A below, complete and mail this form to your tax centre to apply for a refund. A separate form is required for each employee.

You can send us this application with your T4 information return, or send it later within the following **time limits**:

- for CPP contributions, no later than **four years** from the end of the year in which the overpayment occurred;
- for El premiums, no later than three years from the end of the year in which the overpayment occurred; or
- if an overdeduction results from a decision by the Minister or by the court: a) the time limits described in the previous two bullets, or b) no later than 30 days from the date the decision is communicated to you.

**Do not complete this form** if you have deducted and reported CPP contributions or EI premiums **in excess of the maximum for the year** on only one T4 slip for the employee. We will reduce your share to the maximum allowable and notify you of any credit balances when we process your T4 information return. However, if you reported these overdeductions on more than one T4 slip for the employee, complete Part A and Part B so we can calculate the amount of your overpayment.

**Do not complete this form** if you have overdeducted CPP contributions or EI premiums within the **current calendar year**. Instead, reduce your current year remittances by the overdeduction.

If you are making an adjustment due to non-pensionable or non-insurable employment and you received a ruling from us, attach a copy of the ruling, or a copy of the related decision by the Minister of National Revenue or by the court. After we receive your completed form and a copy of the ruling or the decision, we will issue the refund.

To get a ruling about whether a person is engaged in pensionable or insurable employment, complete Form CPT1, Request for a Ruling as to the Status of a Worker Under the Canada Pension Plan and/or the Employment Insurance Act. To get this form, visit www.cra.gc.ca/forms or call 1-800-959-2221. You can also request a ruling using My Business Account. Go to www.cra.gc.ca/mybusinessaccount for more information.

Do not adjust the CPP contribution or EI premium amounts you report on your employee's T4 slips. We will credit an employee for excess CPP contributions or EI premiums when the employee files his or her income tax return.

For information on overdeducted QPIP premiums, visit Revenu Québec Web site at **www.revenuquebec.ca**.

Tick to show how you want this refund applied	
Refund Transfer to current-year remittance ac	count Transfer to another CRA account No:
Identification (please print) Employer's name (as shown on Form PD7A)	Daviell Account Number
Employer's name (as shown on Form PorA)	Payroll Account Number
Address	
	Postal code
Employee's name (last name first)	Employee's social insurance number
Address	
	Postal code
Part A – Tick the reason(s) for this application	
Canada Pension Plan (CPP)	Year Month Day
Employee under 18 or over 70 years of age Date of birth	Premiums in excess of the maximum amount required on earnings paid yearly
Employee is 65 to 70 years of age, receiving a retirement pension from CPP or Quebec Pension Plan (QPP) and has elected to stop contributing to the CPP by filing form CPT30 with the employer	Employee of a corporation controls% of the voting shares of that corporation (see top of next page)
Date of election	Employee was not engaged in insurable employment
Employee considered disabled under CPP or QPP	Year Month Day (for example, the person was self-employed or related to the owner.) <b>Note:</b> A ruling may be required.
Date employee was considered to be disabled	Year Month Day Please explain:
Employee died during the year Date of death	- I todas suprami
Employee was not engaged in pensionable employment (for example, the person was self-employed.)  Note: A ruling may be required.	Please explain:  Error in reading premium tables
Contributions in excess of the maximum amount required on earn	ings paid yearly

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Part A (continu	ıed) -	It you ticl complete	ked the the foll	"Emplo owing o	yee of a corporate sh	ooratio are arr	n" bo angeme	x, attach ent.	n an up	dated cop	y of yo	ur shar	re register o	r
Corporation identification							Da	Date of incorporation						
Incorporated under the law of						Information for the period to								
List the officer	s of t	he corpora	ation (Fo	r recent	shareholder ch	anges,	please pi	rovide a co	opy of th	e Sharehol	der's Reg	ister.)		
President Vice-President					Treasurer									
Secretary Director									Director	rector				
How many voting shares has the corporation issued?  Common shares				es				Preferred	referred shares					
How many votes does each type of share have?  Common shares				es	Pre				referred shares					
List the distrib	ution	of the vot	ing sha	res (Atta	ch a separate	sheet if	necessa	ry.)						
Name						Numbe	er of share	es owned	ed Date of issue					
Have there been	any tra	ansfers of the	e voting s	hares?	Yes	S	No			nd to whon arate sheet			transferred?	
Date Tra				ransferred to	ansferred to					Tra	ansferred	from		
Part B – List	tha c	lataila far	all pay	, porio	do in the ve	or								
You MUST co	ompl	ete this p	an pay	we can	correctly c	alcula	ate the	amoun	t of yo	ur overp	aymen	t.		
Pay P		-			Canada Pensi					-			Insurance (EI)	)
From	From To Pensionable earnings		Employee CPP contribution deducted Requir		red CPP CPP ribution overpayn				urable Employee El premium deducted		Required EI premium	EI overpayment		
				Total						Total	ı			
								<u> </u>	Employer El overpayment =   * x employee El overpayment					
	Employer CPP overpayment Employer El over													
										^ Use 1 enter	.4 unless yo the reduced	u are usino rate.	g a reduced rate. In	that case,
									Total	l overdedu	ction			
Certification														
l,	Name i	n capital letters		_, certify	that the inform	ation giv	ven on th	is form is,	to the b	est of my ki	nowledge	, correct	t and complete	
Date	_	Signature	e of employe	r or authoriz	red officer		Pos	sition or office	)			Telephor	ne number	