

APPLICATION FOR A REFUND OF OVERDEDUCTED CPP CONTRIBUTIONS OR EI PREMIUMS

For the year ending December 31,

Canadä

- Complete and mail this form to your tax centre to apply for a refund if you are an employer who overdeducted Canada Pension Plan (CPP) contributions or Employment Insurance (EI) premiums for a worker due to any of the reasons listed in Part A below. Please note that a separate form is required for each worker concerned.
- 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 decision by the Minister of National Revenue or by the court. We will issue the refund when we receive both this completed form and a copy of the ruling.

You can get a ruling about whether a person is engaged in pensionable or insurable employment by completing Form CPT1, Request for a Ruling as to the Status of a Worker under the Canada Pension Plan or Employment Insurance Act. You can get this form from our Web site at **www.ccra.gc.ca** or by calling **1-800-959-2221**.

- 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, no later than 30 days after the decision is communicated to you or the employee.

Notes

- Do not adjust the CPP contribution or EI premium amounts you report on your employees' T4 slips. We will credit an employee for excess CPP contributions or EI premiums when the employee files his or her income tax return.
- You do not have to 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. If, however, you have reported these overdeductions on more than one T4 slip for the employee, please complete Part B of this form to enable us to calculate the amount of your overpayment.
- If you have overdeducted CPP contributions or EI premiums within a current calendar year, do not complete this form; reduce your current remittances by the overdeduction.

Tick (✓) to show how you want this refund applied									
Refund Transfer to current year remittance account Transfer to another CCRA account No.:									
Identification (please print)									
Employer's name (as shown on Form PD7A)	Business Number								
Address									
	Postal code								
Employee's name (last name first)	Employee's social insurance number								
Address									
	Postal code								
Part A – Tick (\checkmark) the reason or reasons for this application									
Canada Pension Plan (CPP)									
Year Month Day ■ Employee under 18 or over 70 years of age Date of birth	Employee receiving retirement pension Year Month Day from CPP or QPP since I I I I								
Employee receiving disability benefit from Year Month Day CPP or Quebec Pension Plan (QPP) I I I I Date employee determined to be disabled I I I I	Employee died Year Month Day during the year Date of death I I I								
Error in reading contribution tables	Employee was not engaged in pensionable employment								
Employment Insurance Act (EI)									
Premiums in excess of the maximum amount required on earnings paid yearly	Error in reading premium tables								
Employee of a corporation controls% of the voting shares of that corporation (see top of next page)	Employee was not engaged in insurable employment								

Part A – conti		cked the "Emplo te the following (an upda	ted cop	by of your sha	are register o	or		
Corporation identification				<u> </u>	Date of incorporation							
Incorporated under the law of					Information for to							
List the office	rs of the corpo	ration		I.								
President Vice president					Treasurer							
Secretary Directors							Directors	ectors				
How many voting shares has the corporation issued? Common shares				S	Preferred shares							
How many votes do each type of share have? Common shares				S	Preferred shares							
List the distril	bution of the vo	oting shares (Atta	ach a separat	e sheet if nec	essary)							
List the distribution of the voting shares (Attach a separate sh Name						of shares o		Date of issue				
Have there been	any transfers of t	he voting shares?	Yes	No	lf <i>yes</i> , w (attach a	hen and t a separate	e sheet if	were the shares necessary)	s transferred?			
Date T		ransferred to	ansferred to			Transferred from						
Part B – List	the details fo	or all pay period	in the ve	ar								
	period		Canada Pensio					Employment	Insurance (El			
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Employer CPP overpayment = employee CPP overpayment Employer CPP overpayment						: Employer El overpayment :						
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Genineation												
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Date Signature of employer or authorized officer Position or offic								Teleph	one number			