Revenu Canada Accise, Douanes et Impôt

CLAIM FOR UI PREMIUM TAX CREDIT

93-098

 Each claimant must complete section ? See reverse for more information. 	2 01 00000011 01 11. 3	dullon, a	tolamant who is a	duododdi aldd had to dd	implete decitor.
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Section 1 - Successor employers - see page Are you a successor employer? No Yes If yes, complete this sect		or definition	on	tok of the period of the perio	
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Totals				(A)\$ Maximum \$60,000	(B)\$
Section 2 - Associated employers - see page Were you associated with any other employer of No Yes If yes, complete this sect	on December 31, 199	93?	ion	di ishe izaminata (Devolga	13 P. (1977 - 19
Employer and associated employer names	Employer and associated employer names		ployer UI premiums	1992 employer UI premiums	Allocate credit amount (D) here
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Totals			2-10-113-03808-8910	(B)\$	
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UI premium tax credit = (C) or \$30,000, whichever is less			<u>la consectado a Cestra.</u> En 19as de Alvaditas	19 1 1000 C	
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Section 3 - Complete this section if you wer	e not associated wit	th any oth	er employer on Dec	ember 31, 1993.	side into the second
1993 employer UI premiums (maximum \$60,000)					(A) \$
1992 employer UI premiums					(B) \$
Increase in 1993 employer UI premiums (A minus B)					(C) \$
UI premium tax credit = (C) or \$30,000, whichever is less					(D) \$
Notes: We will apply to arrears any credit you account. If at any time you file an amended T4 Contification					lance to your 1994 employer
Certification —	, certify that th	ne informat	tion given on this form	m is, to the best of my knowled	ge, correct and complete.
Contact name (please print) Signature of authorized person					Telephone number

How to Complete the Claim for UI Premium Tax Credit

To claim your UI premium tax credit for 1993, attach a copy of this completed form to your T4 information return. Please keep a copy for your records. Complete this form even if you have used the credit during 1993 by remitting less than the full UI premiums payable.

For details on this program, see the pamphlet attached. This information will explain the program, who is eligible, and answer most common questions about the UI premium tax credit. If you need more information about your claim or how to complete the form, call your district taxation office.

For the purposes of this form, the 1992 and 1993 employer UI premiums do not include employer premiums paid for non-qualifying employees. For information on qualifying employees, see page 4 of the pamphlet.

Identification

Enter your employer name and account number as shown on your T4 information return or on the remittance form.

Section 1 - Successor employers

Only successor employers have to complete this section. To determine if you are a successor employer, see page 6 of the pamphlet.

- 1.In the area marked "Employer and former employer names," enter your name on the first line, and the names of all former employers on the other lines. If you need more space, attach a separate sheet.
- 2.In the area marked "Account numbers," enter the employer account number of each employer listed.
- 3.In the area marked "1993 employer UI premiums," enter the 1993 employer's share of UI premiums for each employer listed.
- 4.In the area marked "1992 employer UI premiums," enter the 1992 employer's share of UI premiums for each employer listed.
- 5.In box A, enter the total of the 1993 employer UI premiums, up to a maximum of \$60,000. In box B, enter the total of the 1992 employer UI premiums.
- 6.If you were associated with any other employer on December 31, 1993, use the amounts in boxes A and B on line 1 of section 2. Otherwise, transfer these amounts to boxes A and B of section 3.

Section 2 - Associated employers

Only associated employers have to complete this section. To determine if you are an associated employer, see page 5 of the pamphlet. One employer can complete this form on behalf all other members of the associated group. However, each member of the group must attach a copy of this form to its own T4 information return.

- 1.In the area marked "Employer and associated employer names," enter your name on the first line, and the names of all employers who were associated with you on December 31, 1993 on the other lines. If you need more space, attach a separate sheet.
- 2.In the area marked "Account numbers," enter the employer account number of each employer listed.
- 3.In the area marked "1993 employer UI premiums," enter the 1993 employer's share of UI premiums for each employer listed. When an associated employer is a successor employer, the amount should be the amount from box A in section 1, as completed for that successor employer.
- 4.In the area marked "1992 employer UI premiums," enter the 1992 employer's share of UI premiums for each employer listed. When an associated employer is a successor employer, the amount should be the amount from box B in section 1, as completed for that successor employer.
- 5.In box A, enter the total of the 1993 employer UI premiums, up to a maximum of \$60,000. In box B, enter the total of the 1992 employer UI premiums. Subtract the total in box B from the total in box A, and enter the answer in box C.
- 6.In box D, enter the amount in box C or \$30,000, whichever is less. This amount is the allowable credit for all the associated employers.
- 7.In the area marked "Allocate credit amount (D) here," enter the amounts claimed as a credit by you and each of the other associated employers. The total has to equal the amount in box (D).

Section 3 - Other employers

All employers who were not associated with any other employer on December 31, 1993, have to complete this section. If you have more than one employer account number, use a separate sheet of paper to show your figures, then put the combined totals from your sheet in the appropriate boxes on this claim form.

- 1.In box A, enter the total of your 1993 employer UI premiums. This amount cannot be more than \$60,000. If you are a successor employer, the amount should be the amount from box A in section 1.
- 2.In box B, enter the total of your 1992 employer UI premiums. If you are a successor employer, the amount should be the amount from box B in section 1.
- 3. Subtract the amount in box B from the amount in box A, and enter the answer in box C.
- 4.In box D, enter the amount in box C or \$30,000, whichever is less.