

ACCOUNTING ENTRIES - EXPLANATIONS

AMOUNT PAID: payments of Canada Pension Plan contributions, Employment Insurance premiums and income tax (net of adjustments) for the year indicated.

AMOUNT OWING: unpaid assessments of Canada Pension Plan contributions, Employment Insurance premiums and income tax plus assessed amounts of penalties and interest outstanding.

GROSS PAYROLL IN REMITTING PERIOD (dollars only): all remuneration before any deductions. It includes regular wages, commissions, overtime pay, paid leave, taxable benefits and allowances, piecework payments, and special payments. It is equivalent to the monthly total of all amounts that would appear in Box 14, "Employment income" on the T4 slip. For quarterly remitters, it is the total of these amounts for the last month of the quarter.

NUMBER OF EMPLOYEES IN LAST PAY PERIOD: the number of people who received pay during the last pay period in the month or quarter. Include anyone for whom you will complete a T4 slip, such as part-time and temporary employees, employees absent with pay, etc. Do not include persons for whom you will not complete a T4 slip, such as occasional employees not part of your payroll, and persons who did not receive pay in the last pay period in the month or quarter such as those on unpaid leave.

PAYMENT OPTIONS

- Make your payment electronically using your financial institution's telephone or Internet banking services. Most financial institutions allow you to schedule future dated payments. For more information, visit www.cra-arc.gc.ca/eservices/payments or contact your financial institution.
- Make your payment free of charge at your Canadian Financial Institution, in Canada, by presenting this form to the teller.
- Send the remittance voucher with a cheque or money order made payable to the Receiver General, to the address shown below. Write your business number on the back of your cheque or money order.

If you use an automated teller machine (ATM) to send us a payment, allow time for the financial institution to process the payment. The institution will debit your account when you use the ATM. However, you should allow time for us to receive the payment. An ATM receipt is not proof of payment by the due date.

We must receive deductions made during the month or quarter by the 15th day of the following month. The date of receipt is the date the payment is delivered to the Receiver General (i.e., tax services office, tax centre, or date stamped by your financial institution) and not the date you mailed the payment. Please include your share of Canada Pension Plan contributions and Employment Insurance premiums when you remit your employees' deductions.

We will apply penalties for late or deficient remittances on amounts over \$500 unless the failure is made knowingly or under circumstances amounting to gross negligence, in which case the minimum \$500 will not apply.

If there was a name/address change during the month or quarter, complete the change of address area of the envelope containing your statement and return with the remittance voucher.

ENQUIRIES

If you need more information, or help in completing the form or using the Payroll Deductions Tables, contact your tax services office. The telephone number is shown on this form. Please indicate your business number on all correspondence.

AMOUNT OF PAYMENT ▶



Canada Customs and Revenue Agency

Agence des douanes et du revenu du Canada

Business number:
Employer name:

If you will not be making a remittance during the month or quarter, you can use our new TeleReply service to provide one of the explanations below. Call TeleReply toll free at 1-800-959-2256. Please do not mail your corresponding remittance voucher if you use the TeleReply service. Keep it for your records. If you prefer you can still enter your explanation below and return it to:

SUDBURY ON P3A 5C1

Business closed
If you permanently discontinued or sold your business, you must file a "T4 type" information return within 30 days of the date of the change.

Date closed ▶

Year	Month	Day

No employees subject to deductions

Business temporarily discontinued

Other reason: _____

Date you expect to have employees subject to deductions ▶

Year	Month	Day

Employer or designate (please print)

Position

Telephone number

Date

We will charge a fee for any dishonoured cheque.

Do not fold your voucher, cheque, or money order, and do not use staples, paper clips, or tape. Submit the original voucher, not a photocopy.

Do not send us cash.

Form authorized by the Minister of National Revenue

Teller's Stamp

CANADA CUSTOMS AND REVENUE AGENCY
TECHNOLOGY CENTRE
875 HERON RD
OTTAWA ON K1A 1B1