

any event, no woman shall be eligible to receive benefits within two months before childbirth and within two months after the date of childbirth, in either of which cases the Board may require the production of doctor's certificates to establish such dates.

#### PERIOD, ELECTION, AND TERMINATION OF EMPLOYER'S COVERAGE

8. (b) Except as otherwise provided in sub-section (c) of this Section, an employing unit shall cease to be an employer subject to this Act only as of the first day of January of any calendar year, if it files with the Board during January of such year, a written application for termination of coverage.

#### COLLECTION OF CONTRIBUTIONS

##### 14. (b) Refunds.

If any individual or organization shall make application for refund or credit of any amount paid as contribution or interest under this Act and the Board shall determine that such amount or any portion thereof was erroneously collected, the Board may at its discretion either allow a credit therefor, without interest, in connection with subsequent contribution payments, or shall refund from the fund, without interest, the amount erroneously paid. No refund or credit shall be allowed with respect to a payment as contributions or interest unless an application therefor shall be made on or before whichever of the following dates shall be the later: (a) one year from the date on which such payment was made; or (b) three years from the last day of the period with respect to which such payment was made. For a like cause and within the same period a refund may be so made, or a credit allowed, on the initiative of the Board. Nothing in this Act, or any part thereof, shall be construed to authorize any refund or credit of moneys due and payable under the law and regulations in effect at the time such moneys were paid.

In the event that any claim for refund is rejected, a written notice of rejection shall be forwarded the employer. Within ten days thereafter, he, they, or it may petition the Board for a formal hearing, setting forth the grounds upon which such refund is claimed. The Board shall grant such hearing and shall notify the petitioner of the time and place fixed for such hearing. After such hearing, the Board shall make such order in the matter as may appear to it just and lawful, and shall furnish a copy of such order to the petitioner.