



APPEAL OF A RULING UNDER THE CANADA PENSION PLAN AND/OR EMPLOYMENT INSURANCE ACT

Please read the instructions on the back before completing this form.

APPELLANT IDENTIFICATION			
Indicate whether you are: <input type="checkbox"/> Employer/Payer <input type="checkbox"/> Worker			
Appellant's last name, first name/Business name (print)			Mailing address
Social insurance number (SIN) or Business number (BN)	Telephone	Fax	
Please check applicable boxes <input type="checkbox"/> an assessment of CPP and/or EI for this same period/employment relationship – EMPLOYERS ONLY (Form CPT101)			
<input type="checkbox"/> I have filed other appeals and/or objections of:			
<input type="checkbox"/> a notice of assessment/determination under the <i>Income Tax Act</i> relating to this same issue/year (Form T400A)			
<input type="checkbox"/> a notice of objection GST/HST (Form GST159)			
DETAILS OF RULING (Attach a copy of the ruling decision letter with this form.)			
Ruling date	Applicable legislation(s) <input type="checkbox"/> Canada Pension Plan (CPP) <input type="checkbox"/> Employment Insurance Act (EIA)		
Ruling reference number	From:	Period(s) under appeal To:	
Issue(s) under appeal (tick one or more boxes)			
<input type="checkbox"/> Whether the worker(s) is/are employee(s) or self-employed		<input type="checkbox"/> The number of insurable hours	
<input type="checkbox"/> Whether the worker(s) is/are dealing at arm's length with the payer		<input type="checkbox"/> The amount of insurable earnings	
		<input type="checkbox"/> Other: _____	
OTHER PARTY			
If you are the worker, list the name, address and telephone number of the payer. If you are the payer, list the name, address, telephone number and social insurance number (SIN) of the worker(s) to which the ruling(s) applies. (Attach separate sheet(s) if necessary.)			
Name	Address	Telephone	SIN
Please state all the facts about the working relationship and the reason(s) for your appeal. For more information, see the back of this form. (Attach separate sheet(s) if necessary.)			
AUTHORIZED REPRESENTATIVE (Please complete this section to authorize a representative for this appeal.)			
Representative's name (print)	Address	Telephone	
SIGNATURE OF THE APPELLANT OR AUTHORIZED OFFICER OF THE CORPORATION			
Signature	Print name/Title	Date YYYY-MM-DD	

APPEAL OF A RULING UNDER THE CANADA PENSION PLAN AND/OR EMPLOYMENT INSURANCE ACT

You can use this form if you want to appeal a ruling of Canada Pension Plan (CPP) and/or employment insurance (EI). If you want to appeal an **assessment of** CPP and/or EI, you can use Form **CPT101**. To file an objection to a notice of assessment or a notice of determination issued under the *Income Tax Act*, you can use Form **T400A**. In all cases, you can choose to send a letter detailing your request, signed by the appellant, or by an authorized officer of the corporation, or by any other authorized individual.

It is important that you provide all of the facts about your working relationship and the detailed reason(s) for your appeal. Also include any relevant documents that support your appeal, such as contracts, copies of cancelled pay cheques or shareholder's agreements. For more information about your appeal rights and the appeal process, please see Booklet P133, *Your Appeal Rights – Canada Pension Plan and Employment Insurance Coverage*. You can get this booklet and other publications at www.cra.gc.ca/forms or by calling **1-800-959-2221**.

The CRA Web site also provides information and clear explanations of CPP/EI matters, which will help you in preparing your appeal submission. You will find a number of publications and a series of interpretive articles on CPP and EI matters. For information regarding employment status, we recommend you read our publication RC4110, *Employee or Self-employed?*.

Filing deadlines:

To be valid, the chief of appeals must receive your appeal within **90 days** following the date you were notified of the decision from the CPP/EI Rulings Division. Enclose a copy of the ruling decision letter. You can mail your appeal directly to one of the CPP/EI appeals offices mentioned below.

CPP/EI appeals offices:

London Tax Services Office

CPP/EI Appeals Division
451 Talbot Street
London ON N6A 5E5

Québec Tax Services Office

CPP/EI Appeals Division
165 de la Pointe-aux-Lièvres Street
Québec QC G1K 5Y8

Edmonton Tax Services Office

CPP/EI Appeals Division
10-9700 Jasper Avenue
Edmonton AB T5J 4C8

Change of address or telephone number:

If you move after filing an appeal, please notify the tax services office of your new address and the telephone number (including the area code) where you can be reached during the day.

Representative:

If you would like to authorize the CRA to deal with another person as your representative for the appeal, please complete the section "Authorized Representative" on this form, or include Form CPT139, *Canada Pension Plan (CPP)/Employment Insurance (EI) – Authorizing or Cancelling a Representative*, available on the CRA Web site.