



**APPEAL OF AN ASSESSMENT UNDER THE CANADA PENSION PLAN AND/OR EMPLOYMENT INSURANCE ACT**

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

APPELLANT IDENTIFICATION					
Name shown on the notice of assessment ( <b>print</b> )				Mailing address	
Business number	Telephone	Fax			
Please check applicable boxes <input type="checkbox"/> a ruling under the CPP and/or EIA for this same period/employment relationship (Form CPT100) <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 NOTICE OF ASSESSMENT (Attach a copy of the notice of assessment with this form.)					
Date of notice of assessment	Year(s) assessed	CPP contributions	EI premiums	Penalty	Interest
<b>Please indicate the amounts you are appealing.</b>					
	Year(s) assessed	CPP contributions	EI premiums	Penalty	Interest
OTHER PARTY					
<b>List name, address, telephone number and social insurance number (SIN) of the worker(s) to which the assessment applies.</b> (Attach separate sheet(s) if necessary.)					
Name		Address		Telephone	SIN
<b>Please state the working terms and conditions of all the workers to which the assessment applies and reason(s) for your appeal.</b> 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 ( <b>print</b> )			Address		Telephone
SIGNATURE OF THE APPELLANT OR AUTHORIZED OFFICER OF THE CORPORATION					
Signature			Print name/Title		Date YYYY-MM-DD

## APPEAL OF AN ASSESSMENT UNDER THE CANADA PENSION PLAN AND/OR EMPLOYMENT INSURANCE ACT

You can use this form if you are an employer/payer who wants to appeal an assessment under the *Canada Pension Plan* (CPP) and/or *Employment Insurance Act* (EIA). If you want to appeal a **ruling** of CPP and/or EI, you can use Form **CPT100**. 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 the working terms and conditions of all the workers to which the assessment applies and all the relevant facts and reasons why your appeal should be allowed and the assessment cancelled or varied. 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](http://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 that you were notified of your notice of assessment. Enclose a copy of your notice of assessment. 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.