



**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/Business name ( <b>print</b> )                                                                                                        |                                                    |                                                                                                                                         | 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 <i>Income Tax Act</i> relating to this same issue/year (Form T400A) |                                                    |
|                                                                                                                                                                   |                                                    | <input type="checkbox"/> a notice of objection GST/HST (Form GST 159)                                                                   |                                                    |
| 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 (EI) |
| Ruling reference number                                                                                                                                           | From:                                              | Period(s) under appeal                                                                                                                  | To:                                                |
|                                                                                                                                                                   |                                                    |                                                                                                                                         |                                                    |
|                                                                                                                                                                   |                                                    |                                                                                                                                         |                                                    |
| Issue(s) under appeal ( <i>tick one or more boxes</i> )                                                                                                           |                                                    |                                                                                                                                         |                                                    |
| <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.                 |                                                    |                                                                                                                                         |                                                    |
| <i>(Attach separate sheet(s) if necessary.)</i>                                                                                                                   |                                                    |                                                                                                                                         |                                                    |
| Name                                                                                                                                                              | Address                                            | Telephone                                                                                                                               | SIN                                                |
|                                                                                                                                                                   |                                                    |                                                                                                                                         |                                                    |
|                                                                                                                                                                   |                                                    |                                                                                                                                         |                                                    |
| Please state all facts about the working relationship and reason(s) for your appeal. For more information, see the back of this form.                             |                                                    |                                                                                                                                         |                                                    |
| <i>(If you need more room, attach separate sheet.)</i>                                                                                                            |                                                    |                                                                                                                                         |                                                    |
|                                                                                                                                                                   |                                                    |                                                                                                                                         |                                                    |
|                                                                                                                                                                   |                                                    |                                                                                                                                         |                                                    |
|                                                                                                                                                                   |                                                    |                                                                                                                                         |                                                    |
| 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                                               |
|                                                                                                                                                                   |                                                    |                                                                                                                                         |                                                    |

**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.

It is important that you provide all of the facts about your working relationship and 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, we refer you to the Canada Revenue Agency (CRA) Website at [www.cra.gc.ca](http://www.cra.gc.ca) and to our publication P133, *Your Appeal Rights – Canada Pension Plan and Employment Insurance Coverage*.

The CRA Web site also provides information and clear explanations of CPP/EI matters, which will aid 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 the CPP/EI appeals office located in your region or to any tax services office.

**CPP/EI appeals offices:**

**Saint John Tax Services Office**  
CPP/EI Appeals Division  
126 Prince William Street  
Saint John NB E2L 4H9

**Montréal Tax Services Office**  
CPP/EI Appeals Division  
305 René-Lévesque Boulevard West  
Montréal QC H2Z 1A6

**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 7L3

**Edmonton Tax Services Office**  
CPP/EI Appeals Division  
10-9700 Jasper Avenue  
Edmonton AB T5J 4C8

**Vancouver Tax Services Office**  
CPP/EI Appeals Division, 858BE  
9755 King George Boulevard  
Surrey BC V3T 5E1

**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 Website.