

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 and to our publication P133, *Your Appeal Rights - Employment Insurance and Canada Pension Plan 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 St.
Saint John NB E2L 4H9

Montréal Tax Services Office

CPP/EI Appeals Division
305 René-Lévesque Blvd. West
Montréal QC H2Z 1A6

London Tax Services Office

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

Québec Tax Services Office

(Mailing address)

CPP/EI Appeals Division
165 de la Pointe-aux-Lièvres St.
Québec QC G1K 7L3

Edmonton Tax Services Office

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

Vancouver Tax Services Office

(Mailing address)

CPP/EI Appeals Division, 858BE
9755 King George Highway
Surrey BC V3T 5E1

Change of address or telephone number:

If any of the parties involved has a change of address or telephone number after you have filed your appeal, you must inform the Chief of Appeals by writing to the address where you mailed your appeal. Please clearly indicate both the old and the new address and the new telephone number to 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, *CPP/EI - Authorizing or Cancelling a Representative*, available on the CRA Website.