



## 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.

It is important that you detail the working conditions of the workers to which the assessment applies and all relevant facts and reasons why your appeal should be allowed, and the assessment vacated 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, 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 on 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 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.