



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"/> <i>Canada Pension Plan</i> (CPP) <input type="checkbox"/> <i>Employment Insurance Act</i> (EIA)		
Ruling reference number	Period(s) under appeal		
	From:		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**.

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 cra.gc.ca/E/pub/tg/p133/p133-e.html or by calling **1-800-959-8281**.

The CRA website 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?* at cra.gc.ca/E/pub/tg/rc4110.

Filing deadlines:

The Chief of Appeals must receive your appeal within **90 days** from the date you were notified of the decision from the CPP/EI Rulings Division. Enclose a copy of the ruling decision letter. You can do it in three ways.

- Online: Go to cra.gc.ca/myaccount or cra.gc.ca/mybusinessaccount. If you are a level 2 or 3 representative, go to cra.gc.ca/representatives. Click on "Register a formal dispute (Appeal)". To send supporting documents, click on "Submit documents".
- In writing: Send Form CPT100, *Appeal of a Ruling Under the Canada Pension Plan and/or Employment Insurance Act*, or a letter to the Chief of Appeals to the following address:

CPP/EI Appeals Division
Canada Revenue Agency
451 Talbot ST
London ON N6A 5E5

- By fax: Send your documents to **1-888-287-7800**

Make sure you keep the Appeals case number (GB#) which you will get when you send an appeal through "Register My Formal Dispute".

Change of address or telephone number:

If you move after filing an appeal, please update your address and the telephone number (including the area code) where you can be reached during the day. You can do this:

- online at cra.gc.ca/myaccount; or
- by calling **1-800-959-8281**

You can change a business mailing address:

- online at cra.gc.ca/mybusinessaccount; or
- by calling **1-800-959-5525**

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 at cra.gc.ca/E/pbg/tf/cpt139/README.html.

Privacy Notice:

We collect your personal information, including the social insurance number under the authority of section 237 of the *Income Tax Act* (ITA), section 27.2(1) of the *Canada Pension Plan* (CPP) and section 93 of the *Employment Insurance Act* (EIA) and use it to determine coverage under the CPP and EIA. It may also be used for any purpose related to the administration or enforcement of these Acts. We may also disclose your information to Employment and Social Development Canada and the Department of Justice to determine coverage under the CPP and EIA. If you do not provide your information it could affect the outcome of your appeal or your appeal could be considered invalid.

Personal information is described in Appeals Regarding the *Canada Pension Plan* and the *Employment Insurance Act* (CRA PPU 130) and is protected under the *Privacy Act*. Individuals have a right of protection, access to and correction or notation of their personal information. Please be advised that you are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.