



APPEAL UNDER THE CANADA PENSION PLAN AND/OR EMPLOYMENT INSURANCE ACT

For information and instructions, see over

To indicate the subject of your appeal, tick one or both boxes.

CANADA PENSION PLAN

EMPLOYMENT INSURANCE ACT

Please print when you complete this form.

PART I - APPEAL OF A RULING

To appeal a ruling(s), attach a separate sheet(s) providing a **full statement of all relevant facts and reasons** for your appeal. Also, attach a copy of the ruling letter(s) that you are appealing.

Indicate whether you are Employer/Payer Worker Human Resources Development Canada

Applicant's name		Social Insurance Number (SIN) or Employer Business Number	
Address (in full)		Phone number for daytime contact (including area code) ()	
Other party's name and address			
If you are the employer/payer, list the name, address and SIN of the worker(s) to which the ruling applies (attach a separate sheet if necessary):			
Ruling date(s) Y M D	Ruling reference number(s):	Employment period(s) under appeal from Y M D	To Y M D
Address of worker's Human Resource Centre of Canada			
Applicant's signature (for individuals, proprietors, and partners)		Authorized officer's signature (for corporations)	
		Date	

PART II - APPEAL OF AN ASSESSMENT OR REASSESSMENT

To appeal a Notice of Assessment or a Notice of Reassessment, provide, from the notice, the information asked for below. Attach a separate sheet(s) giving the **relevant facts and reasons** why your appeal should be allowed, and the assessment vacated or varied.

- Attach a copy of the *Notice of Assessment* or *Notice of Reassessment*, and include a list with the name, address, and SIN of all workers involved in each assessment.

Name shown on the <i>Notice of Assessment</i> or <i>Reassessment</i>	Address (in full)	Phone number for daytime contact (including area code) ()	
Details of assessment (As shown on the <i>Notice of Assessment</i> or <i>Reassessment</i>)			
If you wish to appeal the amounts shown as tax, please submit Form T400A-Notice of Objection, or a letter outlining your request.			
Year	Assessment date Y M D	Employer number	Canada Pension Plan \$
			Employment Insurance Act \$
			Penalty \$
			Interest \$
Applicant's signature (for individuals, proprietors, and partners)		Authorized officer's signature (for corporations)	
		Date	

Authorization - Please complete this section if you want us to contact your representative about this appeal.

Representative's name	Address	Phone number for daytime contact (including area code) ()
Signature		Date

APPEAL UNDER THE CANADA PENSION PLAN AND/OR EMPLOYMENT INSURANCE ACT

You can use this form if you are:

- an employer/payer or worker who wants to appeal a ruling under the provisions of section 27 of the *Canada Pension Plan* and/or section 91 of the *Employment Insurance Act*; or
- an employer/payer who wants to appeal a *Notice of Assessment* or *Notice of Reassessment* under the provisions of section 27.1 of the *Canada Pension Plan* and/or section 92 of the *Employment Insurance Act*.

Please mail or deliver one completed copy of this form or a letter detailing your request, signed by the appellant if an individual, or by an authorized officer for a corporation to the Chief of Appeals of your nearest Canada Customs and Revenue Agency office. If you send a letter, include the information related to your appeal as requested in either Part I or Part II on the reverse of this form. Please provide a telephone number (including area code) where you may be contacted during the day. If you would like a representative to handle your appeal, please complete the information required under the AUTHORIZATION section on the back of this form.

The **mailing deadlines** are as follows:

- The appeal of a ruling must be **postmarked** within **90 days** of being notified of the ruling decision.
- The appeal of a *Notice of Assessment* or *Notice of Reassessment* must be **postmarked** within **90 days** of the assessment date as indicated on the notice from which the appeal is being made.

File a separate form or letter of appeal for:

- each ruling letter (complete PART I - APPEAL OF A RULING, on reverse). If more than one rulings decision was issued on the same worker or employer/payer and involves more than one period of employment, you may use one form;
- each assessment being appealed (complete PART II - APPEAL OF AN ASSESSMENT OR REASSESSMENT, on reverse).

If your mailing address changes after you have filed an appeal, send a letter to the Chief of Appeals of the tax services office where you mailed or delivered your appeal, stating both your old and new address plus your new telephone number and area code where you can be reached during the day.

Information on your appeal rights under the *Employment Insurance Act* and *Canada Pension Plan* can be found in our brochure called *Your Appeal Rights: Employment Insurance and Canada Pension Plan Coverage*, which is available either from our Web site at www.ccra.gc.ca/forms or by calling **1-800-959-2221** from 8:15 a.m. to 5:00 p.m. (local time).