



Superintendent of Pensions
 #402, 9515 – 107 Street, Edmonton, AB T5K 2C3
 Phone: (780) 427-8322 Fax: (780) 422-4283

OFFICE USE ONLY		
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VAL #		

Annual Information Return

CONTACT INFORMATION ON RECORD				
CRA NUMBER:		ALBERTA FILE NUMBER:		
FISCAL YEAR ENDING:		FILING DUE DATE:		
PENSION PLAN TITLE:				
CONTACT NAME & TITLE:				
ADMINISTRATOR (SPONSOR) NAME:				
ADDRESS:				
PHONE:		FAX:		E-MAIL:
CHANGES TO CONTACT INFORMATION				
ADMINISTRATOR (SPONSOR) NAME:		CONTACT NAME & TITLE:		
PENSION PLAN TITLE:				
ADDRESS:				
PHONE:		FAX:		E-MAIL:

The *Employment Pension Plans Act* requires that the administrator of a pension plan file an Annual Information Return no later than 180 days following the fiscal year end of the pension plan. This notice has been generated according to the information on your plan fiscal year end currently registered with our office. If your plan fiscal year end has changed, please ensure you have informed us by filing the appropriate plan amendments and file the Annual Information Return within the filing deadline of 180 days after your new plan fiscal year end. **A late filing penalty of 10% will be applied to any Annual Information Returns received after the prescribed deadline.**

To ease administrative burdens of plan sponsors, the office of the Alberta Superintendent of Pensions also collects the annual information required by the Canada Revenue Agency (CRA) on "Schedule A" included in the Annual Information Return. **If the Annual Information Return is filed late or is not filed at all, CRA can impose financial penalties under subsection 162(7) of the *Income Tax Act* of \$25.00 per day up to a maximum of \$2,500.00 and, under subsections 147.1 (11) and (12), can revoke a plan's registration. No further notice of the filing deadline will be issued.**

All items on the enclosed Annual Information Return must be completed including Schedule A. If you have any questions, please call our office or write to us.

Please return the signed form to our office, together with a remittance for the appropriate filing fee based on the fee schedule set out on page 3, and retain a copy for your records. Your cheque or money order should be made payable to the Minister of Finance of Alberta.

(1) CHANGE IN ASSETS

(A)	Market Value Of Assets At Beginning Of Plan Year	\$
MEMBER CONTRIBUTIONS		
(B)	Required Contributions (Base contributions plus any amounts attracting an additional employer contribution)	\$
(C)	Additional Voluntary Contributions (May include member-paid past service)	\$
(D)	Optional Ancillary Contributions (DB provisions only)	\$
EMPLOYER CONTRIBUTIONS		
(E)	Required Contributions for DB Normal Cost and/or DC provisions	\$
(F)	Excess Assets Used to Offset Employer Required Contributions	\$ ()
(G)	Forfeiture Credits Used to Offset Employer Required Contributions	\$ ()
(H)	Contributions Credited to Contingency Reserve (Collectively Bargained Defined Benefit Plans only)	\$
(I)	Contributions toward Unfunded Liability Payments (DB provisions only)	\$
(J)	Contributions toward Solvency Deficiency Payments (DB provisions only)	\$
OTHER AMOUNTS		
(K)	Amounts Transferred IN from other plans (RPP, RRSP, RRIF, LIRA, LIF)	\$
(L)	Amounts Transferred OUT to other plans (RPP, RRSP, RRIF, LIRA, LIF)	\$ ()
(M)	Net Investment Earnings/(Losses)	\$
(N)	Benefits Paid (i.e. pensions, cash settlements, etc. not included in (L) above)	\$ ()
(O)	Expenses Paid from the Fund	\$ ()
(P)	Market Value of Assets at End of Plan Year [Sum of (A) through (O)]	\$

(2) MARKET VALUE OF THE FUND FOR WHICH THE PLAN SPONSOR CONTROLS THE INVESTMENT DECISION

➔ \$

(FOR DC PLANS WHERE THE MEMBERS MAKE ALL OF THE INVESTMENT DECISIONS, THIS AMOUNT WILL BE \$0)

(3) SPECIFIED MULTI-EMPLOYER PENSION PLANS (SMEPPs) ONLY

Total hours of covered employment relating to contributions above

➔

(4) CURRENT PORTFOLIO MIX – ONLY IF REQUIRED AS PER QUESTION #2 ABOVE


COMPLETE ONLY FOR EMPLOYER-DIRECTED ASSETS		
(A)	Cash and Equivalents	%
	Fixed Income	
(B)	Bonds	%
(C)	Other Fixed Income (including Mortgages, etc.)	%
	Equities	
(D)	Domestic	%
(E)	International	%
(F)	Real Estate	%
(G)	Other -- Describe (such as Balanced Funds)	%
	TOTAL [Sum of (A) through (G)]	100%
	What was the Net Fund Rate of Return for this Plan Year?	%

(5) MEMBERSHIP RECONCILIATION

(A)	Number of Members Accruing Benefits as at the End of the prior Plan Year	
(B)	New Members (include people returning from non-accruing status and any new persons who accrued a benefit during the plan year)	
	Exiting Members	
(C)	Individual Terminations (including those that chose Deferred Vested Retirement)	()
(D)	Change to Suspended Status	()
(E)	Change to Disabled Retiree Status [i.e. now receiving Disability Pension]	()
(F)	Bulk Terminations [location closures, identifiable groups, etc.]	()
(G)	Retirements	()
(H)	Deaths	()
(I)	Number of Members Accruing Benefits as at the End of this Plan Year [Sum (A) though (H)]	

Number of Deferred Vested Members at the end of this Plan Year	
Number of Suspended Members at the end of this Plan Year	
Number of Disabled Members at the end of this Plan Year (receiving a pension)	
Number of Retired Members at the end of this Plan Year (receiving a pension)	

(6) AREA OF EMPLOYMENT OF ACTIVE MEMBERSHIP

AREA OF EMPLOYMENT	MALE	FEMALE	TOTAL	FEE ENCLOSED
ALBERTA				 <p>\$7.00 / ACTIVE MEMBER MINIMUM = \$200.00 MAXIMUM = \$20,000.00</p> <p>A LATE FILING PENALTY OF 10% OF THIS FEE SHOULD BE INCLUDED FOR LATE FILINGS</p>
NEWFOUNDLAND AND LABRADOR				
PRINCE EDWARD ISLAND				
NOVA SCOTIA				
NEW BRUNSWICK				
QUEBEC				
ONTARIO				
MANITOBA				
SASKATCHEWAN				
BRITISH COLUMBIA				
YUKON TERRITORY				
NORTHWEST TERRITORIES				
NUNAVUT				
OUTSIDE CANADA				
PLAN MEMBERSHIP			<div style="border: 1px solid black; padding: 2px; display: inline-block;"> _____ MUST EQUAL 5(I) ABOVE </div>	

PROCEED TO CRA SCHEDULE A ON PAGE 5 AND CERTIFICATION ON PAGE 6

INSTRUCTIONS FOR COMPLETING CRA SCHEDULE A

2. Total Actuarial Liability based on a funding method that matches contributions with accrued benefits on a reasonable basis.
3. Date of the last calculation of actuarial liability from plan obligations.
4. A plan terminates when contributions have ceased and members have ceased to accrue benefits. An inactive plan under the *Income Tax Act* is one that has been terminated by the plan sponsor but the total plan funds have not been disbursed. Examples of inactive plans include those that:
 - have no active plan membership, but the employer is continuing to pay pension benefits from the fund;
 - are on a paid-up basis but retain their registration with Canada Revenue Agency.

Note: Under sections 70(2) and 76(1) of the *Employment Pension Plans Act*, inactive plans, other than PSIs, are deemed to be terminated and must be wound up.

5. An **active member** is an employee who accrues benefits in a defined benefit plan or on whose behalf the employer makes contributions to a money purchase plan.

According to the *Income Tax Regulation* 8500(3) a **connected person** is generally one who:

- Owns directly or indirectly, 10% or more of the issued shares of any class of the capital stock of the employer or a related corporation; or
 - Does not deal at arm's length with the employer (see section 251 of the *Income Tax Act*); or
 - Is a specified shareholder of the employer by reason of subsection 248(1) of the *Income Tax Act*.
- For a complete definition of **connected person**, see subsection 8500(3) of the *Income Tax Regulations*.

After section 6, multi-employer plans go to section 11

A Multi-Employer Plan under the *Income Tax Act* (Canada) is a plan for which, at the beginning of the year, it is reasonable to expect that at no time in the year will more than 95% of the active plan members be employed by a single employer or by a related group of participating employers. For a complete definition of a Multi-Employer Plan, please refer to section 8500(1) of the *Income Tax Regulations*.

After section 6, specified multi-employer plans proceed to Certification on Page 6.

A Specified Multi-Employer Plan (SMEP) under the *Income Tax Act* (Canada) has the following characteristics:

- the plan is a Multi-Employer Plan (see definition above);
- employers participate in the plan under a collective bargaining agreement and contributions are according to a negotiated formula;
- employer contributions are based on hours worked by employees or some other similar measure;
- all or nearly all (90% is acceptable) of the employers are taxable entities; and
- it is expected that at least 15 non-related employers will contribute to the plan in the year, or at least 10% of the active members of the plan will be employed in the year by more than one participating employer.

Under certain conditions on application by the plan administrator, the Minister of National Revenue may designate a plan to be a SMEP under 8510(2)(b) of the *Income Tax Regulations*. For a complete definition of a SMEP, please refer to section 8510 of the *Income Tax Regulations*.

9. See definition of connected person in the explanation of section 5 above.
10. If the sponsor providing the plan is a corporation, indicate if the corporation underwent a change of control during the plan year being reported. When the sponsor is not a corporation, check the box for "Not Applicable".



CANADA REVENUE AGENCY – SCHEDULE A (Must be completed in FULL)

QUESTIONS RELATING TO SCHEDULE A SHOULD BE DIRECTED TO THE CANADA REVENUE AGENCY AT:
Registered Plans Division, General Enquiries Services: (613) 954-0419

CRA REGISTRATION NUMBER:	ALBERTA FILE NUMBER:
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1. Is the location of books and records different than plan information on page 1? YES NO
If Yes, please complete the following, otherwise leave blank.

NAME OF ADMINISTRATOR:					
CONTACT PERSON:					
MAILING ADDRESS:					
CITY:		PROVINCE:		POSTAL CODE:	

2. Actuarial liabilities resulting from plan obligations: \$
(Plans with defined benefit provisions only)

3. Date of Actuarial Liability Assessment shown in #2
- | YEAR | | | | MONTH | | DAY | |
|------|--|--|--|-------|--|-----|--|
| | | | | | | | |

4. Did the pension plan terminate or become inactive prior to or in this reporting period?
 YES NO
- | IF YES, ENTER DATE OF TERMINATION | | | | | | | |
|-----------------------------------|--|--|--|-------|--|-----|--|
| YEAR | | | | MONTH | | DAY | |
| | | | | | | | |

If all the assets were distributed pursuant to the termination of the plan, enter the date of final distribution.

DATE OF FINAL DISTRIBUTION							
YEAR				MONTH		DAY	

5. How many active members were *persons connected* with the employer? see instruction #5
6. How many *employers* participated in the plan at the end of the reporting period? (must be at least "1")

Note:

- Multi-employer plans, complete section 11
- Specified multi-employer plans, go to Certification on page 6
- All other plan types continue with section 7

7. Did any member of this plan participate in any other registered pension plan or deferred profit sharing plan provided by this plan sponsor? YES NO
8. Did any member of this plan participate in any other registered pension plan or deferred profit sharing plan of any other sponsor who does not deal at arm's length with this plan sponsor? YES NO
9. Have any connected persons joined or left the plan in this reporting period? YES NO
10. During this reporting period, has a person or group acquired control of the corporation that is sponsoring the pension plan? N/A YES NO

Note: defined contribution (money purchase) plans, complete no further questions and proceed to Certification on page 6; all other plan types, continue with section 11 and 12

11. Were any plan members provided with post-1989 past service benefits in this reporting period? YES NO
12. Have any plan members who are connected persons been provided with pre-1992 past service Benefits in this reporting period? YES NO

PROCEED TO CERTIFICATION ON PAGE 6

CERTIFICATION (complete all of this form including Schedule A before making your certification)

I hereby certify that to the best of my knowledge:

- (a) The contributions paid to the pension plan have been at least equal to those required by the current plan document and/or cost certificate filed with the office of the Alberta Superintendent of Pensions, and they have been remitted within the time period required by the *Employment Pension Plans Act and Regulation*.
- (b) The plan has been administered in accordance with the requirements of the plan and the *Employment Pension Plans Act and Regulation*.
- (c) The plan's investments have been made and managed in accordance with the Statement of Investments Policies and Procedures (SIPP) and the *Employment Pension Plans Act and Regulation*.
- (d) The SIPP was reviewed in the last fiscal year and where applicable, a copy of it was filed with the plan actuary.
- (e) Where the members are making individual investment decisions, they have been provided with sufficient information to make informed investment decisions.
- (f) Where applicable, the Audited/Certified Financial Statement for the fiscal year covered by this Return was filed with the office of the Alberta Superintendent of Pensions, and
- (g) The details entered on this Annual Information Return (including Schedule A) are true and correct.

**Only the Administrator (Sponsor) is authorized to sign this Certification
(A Plan Consultant or Third Party Administrator cannot sign this form)**

AUTHORIZED SIGNATURE OF ADMINISTRATOR	COMMENTS (if any)
PRINTED NAME	
TITLE OR POSITION	DATE
COMPANY, ASSOCIATION OR BOARD OF TRUSTEES	

PLEASE ATTACH AN UP-TO-DATE CONTACT INFORMATION SHEET FOR THE FUNDHOLDER, CUSTODIAN, THIRD PARTY ADMINISTRATOR, ACTUARY, PLAN AUDITOR AND ANY OTHER CONSULTANT FOR THE PENSION PLAN.

NOTE: Information collected on this form, except for Schedule A, may be released to individuals, upon request, in accordance with the requirements, terms and conditions of the *Freedom of Information and Protection of Privacy Act*.