



CONNECTED PERSON INFORMATION RETURN

An employer has to file this return when, at any time after 1989, an individual is or was connected with the employer and after 1990, that individual either:

- becomes a member of a registered pension plan (RPP) in which the employer participates on behalf of the individual; or
• begins to accrue lifetime retirement benefits (LRBs) under a defined benefit provision of an RPP in which the employer participates on behalf of the individual following a period during which the individual did not accrue such benefits.

Connected person is defined in subsection 8500(3) of the Income Tax Regulations and includes a person who meets one or more of the following conditions. The person:

- owns, directly or indirectly, at least 10% of the issued shares of any class of the capital stock of the employer, or of any other corporation that is related to the employer;
• does not deal at arm's length with the employer; or
• is a specified shareholder of the employer under paragraph (d) of the definition of "specified shareholder" in subsection 248(1) of the Income Tax Act.

Employer instructions — Complete this return and send it to us no later than 60 days after the individual becomes a member of the RPP or (re)commences to accrue LRBs under a defined benefit provision of the RPP. If the employer has filed a T1007 return for an employee, a second T1007 return is not required even if that employee recommences to accrue LRBs under a defined benefit provision. Send copy 1 to:

Pension and RRSP Processing Group, Ottawa Technology Centre, 875 Heron Road, Ottawa ON K1A 1A2.

Keep copy 2 for your records, and give copy 3 to the employee.

Employee instructions — This return is for your information and records only. You do not have to submit it to us. Your employer will submit the information to us and we will update your record. If your 1990 pension adjustment (PA) was zero, we will reduce (for the year shown in Part 1 of this return) your registered retirement savings plan (RRSP) deduction limit by \$11,500 or 18% of your 1990 earned income for RRSP purposes, whichever amount is less.

Part 1 — Employee information. Fields include: First name and initial, Last name, Member's social insurance number, Address, City, Province, Postal code, Date that this individual became a member of the RPP, or (re)commenced to accrue LRBs under the RPP (Year, Month, Day).

Part 2 — RPP information. Fields include: RPP's name, Employer's name, Mailing address, City, Province, Postal code, Contact person's name, Phone number, RPP registration number, Employer remittance account number.

For CCRA use - Please do not write in this area. Table with columns: To Review, To Revenue Accounts, To Taxroll, Date received stamp.