



Instructions for Completing Form T244, Registered Pension Plan Annual Information Return

Filing the Annual Information Return

As the administrator of a registered pension plan (including a plan deemed to be registered) you have to file a Form T244, *Registered Pension Plan Annual Information Return*, with the Canada Customs and Revenue Agency (CCRA) within 180 days following the plan year end, as required by section 8409 of the *Income Tax Regulations (the "Regulations")*.

If the return is filed late or if it is not filed at all, Canada Customs and Revenue Agency can impose financial penalties under subsection 162(7) of the *Income Tax Act (the Act)* and under subsections 147.1(11) and (12), it can revoke the registration of the plan.

If you need another copy of Form T244 for the reporting period just ended, or if you need more information, please contact the general enquiries service of the Registered Plans Directorate at (613) 954-0419. You can get additional blank copies of Form T244 from any tax services office.

How to complete the annual information return

The numbering in these instructions corresponds to the numbers on the return.

1. Carefully review the preprinted information. Make any corrections in the space provided. To avoid the return of an incomplete form, make sure all the information is provided, including the seven digit Canada Customs and Revenue Agency registration number, the date of the plan year-end and the number of months in the current reporting period. If you are using a blank form, provide all of the requested identification information.
2. The sum of lines 1 to 6 may not equal the difference in the asset values at the beginning and end of the plan year. Enter the following information (report amounts to the nearest dollar):
 - Line 1 - actual employer contributions, i.e. the sum of current service and past service contributions
 - Line 2 - actual employee contributions, i.e. the sum of current service and voluntary contributions
 - Line 3 - total amounts transferred in from other RPPs, DPSPs and registered retirement savings plans (RRSPs)
 - Line 4 - net investment earnings or net losses
 - Line 5 - total amount of benefits paid
 - Line 6 - total amount of all transfers to other plans including RPPs, RRSPs and registered retirement income funds (RRIFs)
 - Line 7 - market value of assets at the beginning of the plan year, (for public sector plans only, provide the book value when market value is unavailable)
 - Line 8 - market value of assets at the end of the plan year, (for public sector plans only, provide the book value when market value is unavailable)
 - Line 9 - total actuarial liability based on a funding method that matches contributions with accrued benefits on a reasonable basis.
 - Line 10 - date of the last calculation of actuarial liability from plan obligations.
3. If the plan is inactive or terminated, complete number 3 and then complete the "Certification" at the bottom of the page. A plan **terminates** when contributions have ceased and members have ceased accruing benefits. An **inactive** plan 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; or
 - are on a paid-up basis but retain registration with the Agency.
4. (a) Indicate the total number of active members at the plan year-end. An **active member** is an employee who accrues benefits in a defined benefit plan, or who makes contributions or on whose behalf the employer makes contributions to a money purchase plan.
(b) Indicate the total number of active members who were connected persons. 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;
 - does not deal at arm's length with the employer (see section 251 of the Act for details); or
 - is a specified shareholder of the employer by reason of paragraph (d) of the definition of specified shareholder in subsection 248(1) of the Act.

For a complete definition of **connected person**, see subsection 8500(3) of the Regulations.

After number 5, for specified multi-employer plans (SMEPs), go to "Certification" and for multi-employer plans (MEPs), go to number 9. All other plan types, continue with number 6.

A **SMEP** has the following characteristics:

- the plan is a MEP (see definition below);
- 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; or
- the plan administrator applied and was granted designation as a SMEP under paragraph 8510(2)(b) of the Regulations.

For a complete definition of a **SMEP**, see section 8510 of the Regulations.

A **MEP** is a plan for which, at the beginning of the year, it is reasonable to expect that no more than 95% of the active plan members will work for any one of the employers or group of related employers at any time during the year. For a complete definition of a **MEP**, see subsection 8500(1) of the Regulations.

7. See the definition of **connected person** in 4 above.

8. If the sponsor providing the plan is a corporation, indicate if the corporation underwent a change of control during the plan year. When the sponsor is not a corporation, check N/A for not applicable.

After number 8, for money purchase plans, go to "Certification". For all other plan types, continue with number 9.

Certification

Complete and sign the "Certification" area. This testifies to the accuracy of the information provided and that the plan is administered in accordance with the *Income Tax Act*.

Send your completed form to:

Registered Plans Directorate
Canada Customs and Revenue Agency
45 Sacré-Coeur Blvd.
Hull QC K1A 0L5

Pour obtenir ce document en français, demandez le formulaire T244F.



Registered Pension Plan Annual Information Return

Do not use this area

Send this completed form to:

Registered Plans Directorate
Canada Customs and Revenue Agency
45 Sacré-Coeur Blvd.
Hull QC K1A 0L5

See the enclosed instruction sheet for the filing deadline, penalties that may apply, and other details on how to complete this form.

Canada Customs and Revenue Agency registration number	Plan year-end
Number of months in this reporting period: <input type="text"/>	

1. Identification

Plan name		
Plan administrator's name		Contact
Address		
City/Town	Province	Postal code
Location of books and records, same as above <input type="checkbox"/> , or: Address:		Plan year-end
City/Town	Province	Postal code

2. Financial data for the plan year (report amounts to the nearest dollar)

Employer contributions	Line 1	_____						
Employee contributions	Line 2	_____						
Amounts transferred in from other plans	Line 3	_____						
Net investment earnings (losses)	Line 4	_____						
Payment of benefits	Line 5	_____						
Transfers of benefits to other plans	Line 6	_____						
Market/Book value of assets at beginning of the plan year	Line 7	_____						
Market/Book value of assets at end of the plan year	Line 8	_____						
Actuarial Liabilities resulting from plan obligations	Line 9	_____						
Date of Actuarial Liability assessment	Line 10	<table border="1"> <tr> <td>Year</td> <td>Month</td> <td>Day</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table>	Year	Month	Day			
Year	Month	Day							

3. Termination

- (a) Did the pension plan terminate or become inactive before or in this plan year? Yes No If Yes, enter date of termination.

Year	Month	Day
- (b) Were the total plan funds disbursed? Yes No If Yes, enter date of final distribution.

Year	Month	Day

Note: You must notify us in writing no later than 60 days from the date the last of the plan assets are paid or transferred out of the plan. If you are not providing this information now, you can notify us by letter or by filing another Form T244.

For inactive or terminated plans, go to "Certification."

4. (a) How many employees were active members at plan year-end? _____
- (b) How many active members were persons connected with the employer? _____
5. How many employers participated in the plan at plan year-end? _____

**For specified multi-employer plans, go to "Certification."
For multi-employer plans, go to number 9. For other plans, continue with number 6.**

Did any member of this plan participate:

- in any other registered pension plan (RPP) or deferred profit sharing plan (DPSP) provided by this plan sponsor? Yes No
 - or in an RPP or DPSP of any other sponsor who does not deal at arm's length with this sponsor? Yes No
7. Have any connected persons joined or left the plan in the plan year? Yes No
8. In the plan year, has a person or group acquired control of the corporation that is sponsoring the pension plan? N/A Yes No

For money purchase plans, go to "Certification." For other plans, continue with number 9.

9. Were any plan members provided with post-1989 past-service benefits in the plan year? Yes No
10. Have any plan members who are connected persons been provided with pre-1992 past-service benefits in the plan year? Yes No

Certification

As an authorized officer of the administrator of the pension plan noted above,

I, _____, certify that the information given on this
(please print)

form is, to the best of my knowledge, correct and complete. I also certify that, to the best of my knowledge, the plan complies with and is being administered according to sections 147.1, 147.2, 147.3 and 147.4 of the *Income Tax Act* and the related Regulations.

<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 20px;">Year</td><td style="width: 20px;">Month</td><td style="width: 20px;">Day</td></tr><tr><td> </td><td> </td><td> </td></tr></table>	Year	Month	Day					()	
Year	Month	Day							
Date	Signature of authorized person	Position or office	Telephone						