



SCHEDULE OF REQUIRED INFORMATION FOR THE CANADA REVENUE AGENCY

The information requested in this schedule is required under section 8409 on the *Income Tax Act* and can be used for the purposes of this Act. The plan administrator must complete this schedule. **If you have any questions concerning this schedule, please contact the Registered Plans Directorate, Canada Revenue Agency at (613) 954-0419.**

1. Régie des rentes du Québec Registration Number **501** _____

2. Canada Revenue Agency Registration Number **502** _____

3. Plan Name _____

4. Plan's Fiscal Year-end **503** _____

5. Address Where the Books and Records are Located **504** _____

505 City _____ **506** Province _____

6. **Transfer of Funds to an Insurance Company to Purchase an Annuity**
 If there is an amount on line 323 of schedule 3A, please specify the portion of that amount which was transferred to an insurance company to purchase an annuity. **507** _____

7. **Additional Information**
 In the case of a **specified multi-employer plan**, go to line 514. In the case of a **multi-employer plan**, go to line 512. For all other plans go to line 508.

- Did any member of this plan participate, during the plan year, in any other registered pension plan or deferred profit sharing plan by this sponsor? **508** Yes No
- Did any member of this plan participate, during the plan year, in a registered pension plan or deferred profit sharing plan of any other sponsor who does not deal at arm's length with the sponsor? **509** Yes No
- Have any connected persons joined or left the plan in the plan year? **510** Yes No
- In the plan year, has a person or group acquired control of the corporation that is sponsoring the pension plan? **511** Yes Non N/A

Money purchase plans, go to line 514. Other plans continue with line 512.

- Were any plan members provided with post-1989 past-service benefits in the plan year? **512** Yes No
- Have any plan members who are connected persons been provided with pre-1992 past-service benefits in the plan year? **513** Yes No
- How many active members were persons connected with the employer? **514** _____

8. **Certification**

I, _____, certify that the information given on this schedule 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 in accordance with sections 147.1, 147.2 and 147.3 of the *Income Tax Act* and the related regulations.

Date
Signature authorized person
Position or office
Telephone

Instructions

Schedule of Required Information for the Canada Revenue Agency

If the plan administrator has not completed the Canada Revenue Agency form T244, the plan administrator must complete this schedule and attach it to the annual information return required by the *Supplemental Pension Plan Act*. If this schedule is filed late or not filed with the Régie des rentes du Québec at all, Canada Revenue Agency (CRA) can impose financial penalties under subsection 162(7) of the *Income Tax Act*. CRA can also revoke the registration of the plan under subsection 147.1(11) and (12) of the *Income Tax Act*.

Question Concerning the Schedule

If you need assistance in completing this schedule, please contact CRA at the general enquiries service of the Registered Plans Directorate at (613) 954-0419 (or for service in French at (613) 954-0930).

Section 1 – The Registration Number Assigned by the Régie des rentes du Québec

Line 501

The registration number assigned by the Régie des rentes du Québec is a five digit number which usually differs from the registration number assigned by CRA.

Section 2 – The Registration Number Assigned by the Canada Revenue Agency

Line 502

The CRA registration number is a seven-digit number, which usually differs from the registration number assigned by the Régie des rentes du Québec. If you do not know the CRA registration number please contact CRA's Registered Plans Directorate at the telephone number listed above.

Section 3 – Plan Name

All registered plans and all plans deemed to be registered have a name by which they are known. The name must make it possible to distinguish the plan from any other plan offered by the same employer.

Section 4 – Plan's Fiscal Year-End

Line 503

In the space provided, please specify the plan's fiscal year-end.

Section 5 – Address Where the Books and Records are Located

Lines 504, 505, 506

In the space provided, please specify the location of where the books and records are kept.

Section 6 – Transfer of Funds to an Insurance Company to Purchase an Annuity

Line 507

All funds from the plan that were used to purchase an annuity from an insurance company must be reported on this line. Insured plans are not required to complete line 506 since they do not have to complete **schedule 3 a)**.

Section 7 – Additional Information

DEFINITIONS:

Multi-Employer Plan (MEP): In accordance with the *Income Tax 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 *Income Tax Act Regulations*.

Specified Multi-Employer Plan (SMEP): In accordance with the *Income Tax Regulations*, a SMEP has the following characteristics:

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

For a complete definition of a SMEP, see subsection 8510(2) of the *Income Tax Regulations*.

Connected Persons: In accordance with the *Income Tax Regulations*, 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 *Income Tax 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 *Income Tax Act*.

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

Plan Administrator: The plan administrator is the person or the group of persons with ultimate responsibility for administering the plan. In many cases, the plan administrator will be the employer or a board of trustees.

Line 511

If the plan 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 box for non applicable.

Line 514

Indicate the total number of active members, of those specified on line 9 of section 9, who were connected persons (as defined above) at the end of the plan year.

Section 8 – 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*.