

This checklist was developed to help pension plan administrators in the preparation of the annual information return that they must file with the Régie. By completing this list, administrators can reduce the risk of oversights that would require the Régie to send the information return back or ask for additional information.

However, this checklist does not replace the requirements of the *Supplemental Pension Plans Act* or its regulations. The analysis that the Régie makes of returns filed is not limited to the elements listed below.

You do not need to send the completed checklist to the Régie.

X	Elements to check	Guide
<input type="radio"/>	Is the date of the annual meeting held during the fiscal year given in section 8 of the return?	p. 6
<input type="radio"/>	Is the number of active members shown on line 9 the same as the number shown in section 10?	p. 9
<input type="radio"/>	Is the number of non-active members and beneficiaries shown on lines 10 to 13?	p. 9
<input type="radio"/>	Is the return duly signed in section 12? (For plans with a pension committee, the return must be signed by two members of the committee.)	p. 11
<input type="radio"/>	Were payments to members indicated according to type on lines 320 to 324?	p. 16
<input type="radio"/>	Are the amounts shown on lines 333 and 378 of Appendix 3A the same?	p. 24
<input type="radio"/>	Are sums used to reduce the employer's current service contribution shown on line 335?	p. 18
<input type="radio"/>	Do the comments made on lines 356 to 358 make it possible to correctly identify the other investments?	p. 22
<input type="radio"/>	Have lines 379 to 381.1 of Appendix 3A been completed?	p. 24
<input type="radio"/>	Are the auditor's report and the derived report enclosed? (This requirement applies only to plans that must be the object of an accounting audit.)	p. 24
<input type="radio"/>	Is section 5 of Appendix 3A completed by the auditor? (This requirement applies only to plans that must be the object of an accounting audit.)	p. 24
<input type="radio"/>	Has Appendix 4 been filled out?	p. 28
<input type="radio"/>	Is the answer given on line 382 by the auditor the same as that given on line 400?	p. 28
<input type="radio"/>	Is the date of adoption or revision of the investment policy shown on line 401 of Appendix 4?	p. 28
<input type="radio"/>	Are investments whose market value corresponds to more than 5% of the plan's assets shown on lines 413 to 423?	p. 31
<input type="radio"/>	Is the proportion of investments being managed indicated on lines 424 to 430?	p. 32
<input type="radio"/>	Is payment of the required fees enclosed with the return?	p. 2

For any information about the contents of the checklist, please contact an information officer in the Direction des régimes de retraite by telephone at 418 643-8282.