February 6, 2006

TO: **Administrators of Pension Plans Registered Under the** *Pension Benefits Standards Act*, 1985 ***(PBSA)***

FROM: **Jeff Bee**
Director, Regulatory Information Division

SUBJECT: Annual Information Return and Certified Financial Statements

Attached are the following Forms and Guides for use by pension plans registered under the PBSA for reporting information on a fiscal year ending between October 1, 2005 and September 30, 2006:

- Form OSFI 49 – Annual Information Return (AIR) and Guide
- Form OSFI 60 – Certified Financial Statements (CFS) and Guide

Plan sponsors must file their completed AIR and CFS within six months of the plan year-end, with the Regulatory Information Division, 255 Albert Street, 13th floor, OTTAWA, K1A 0H2.

The AIR is issued jointly by OSFI and Canada Revenue Agency (CRA). OSFI's Finance and Corporate Planning Division will use the information contained in the AIR to determine and invoice the annual filing fees. NOTE: Please do NOT send your payment until you have been invoiced.

All return changes effective for the 2005/06 year are listed in the enclosed summary of changes to the Forms and Guides.

Mandatory electronic filing

OSFI encourages plans to file electronically during the transitional period starting with the filing of information for fiscal years ending between October 1, 2005 and September 30, 2006. OSFI will be implementing mandatory electronic filing for all plans with fiscal years ending on or after October 1, 2006.

Effective with mandatory electronic filing, OSFI will no longer distribute annual update memos and copies of returns in hard copy. This information will be posted on OSFI's web site at http://www.osfi-bsif.gc.ca/osfi/index_e.aspx?DetailID=233 **under Pension Plans / Filing Instructions and Returns / Diskette Filing.**

To learn more about filing electronically please see the '*Update Memorandum on Electronic Filing of the Annual Information Return and Certified Financial Statements* dated February 6, at the address above.

Enclosures

If you need additional information, please contact your plan's Relationship Manager. Alternatively, if you have any questions about completing or filing the returns, please call the Regulatory Information Division at (613) 990-1889.