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*Note: Due to legislative changes, the references to the PBA, 1987 should now read the PBA, R.S.O. 1990, and references to "PCO" should now read "FSCO."*

#### **Filing Annual Information Returns**

Staff of the PCO are reviewing and will be revising the Annual Information Return (the "AIR") in the near future to improve and simplify the form, and to ensure accountability by the Administrator of the pension plan with a declaration to be signed only by the Administrator.

Presently, the declaration for AIR requires the individual who has prepared the document - and who is designated by the Administrator identified on the AIR - to sign the AIR. It is expected that this individual is a responsible officer, senior employee or agent of the Administrator. Because the PBA, 1987 imposes on the Administrator full accountability for any delegation of responsibility, it is the Administrator who is legally liable for the AIR. Furthermore, the PBA, 1987 imposes on the Administrator the responsibility for filing documents. Therefore it is in the interest of the Administrator to ensure the AIR is accurate, complete, signed or certified and filed on time.

Recently, it has come to our attention that some AIRs are not being signed. The following administrative practice has been adopted to facilitate receipt of signed AIRs: if an unsigned AIR is received by the PCO, it will not be accepted for filing; however, we will retain a photocopy of the AIR for our records and will retain the filing fees. The originally unsigned copy of the AIR will be returned to the Administrator for proper execution and it must be returned to the PCO within ten days, otherwise a late filing fee, if applicable, will be imposed in accordance with the Regulation.

This administrative practice has been adopted to facilitate plan compliance with the legislation and to reiterate the duties and accountability imposed by the PBA, 1987 on the Administrator.