



Connected Person Information Return

An employer has to file this return when, at any time after 1989, an individual is or was connected with the employer and, after 1990, that individual either:

- becomes a member of a registered pension plan (RPP) in which the employer participates on behalf of the individual; or
- begins to accrue lifetime retirement benefits (LRBs) under a defined benefit provision of an RPP in which the employer participates on behalf of the individual following a period during which the individual did not accrue such benefits.

Connected person is defined in subsection 8500(3) of the *Income Tax Regulations* and includes a person who meets one or more of the following conditions. The person:

- owns, directly or indirectly, at least 10% of the issued shares of any class of the capital stock of the employer, or of any other corporation that is related to the employer;
- does not deal at arm's length with the employer; or
- is a specified shareholder of the employer under paragraph (d) of the definition of "specified shareholder" in subsection 248(1) of the *Income Tax Act*.

Employer instructions – Fill out this return and send it to us no later than 60 days after the individual becomes a member of an RPP or (re)commences to accrue LRBs under a defined benefit provision of an RPP. If the employer has filed a T1007 return for an employee, a second T1007 return is not required even if that employee recommences to accrue LRBs under a defined benefit provision of an RPP. Send this return to Pension Workflow Section, Ottawa Technology Centre, 875 Heron Road, Ottawa ON K1A 1A2. Keep one copy for your records, and give one copy to the employee.

Employee instructions – This return is for your information and records only. You do not have to send it to us. Your employer will send the information to us and we will update your records. If your 1990 pension adjustment was zero, we will reduce (for the year shown in Part 1 of this return) your registered retirement savings plan, pooled registered pension plan and specified pension plan deduction limit by \$11,500 or 18% of your 1990 earned income, whichever is less.

Part 1 – Employee information (print)

First name and initial(s)	Last name	Social insurance number		
Address				
City		Province or Territory	Postal code	
Enter the actual date that this individual became a member of an RPP or (re)commenced to accrue LRBs under the RPP. This date may not be the same as the RPP start date.			Year	Month Day

Part 2 – RPP information

RPP's name	RPP registration number
Employer's name	Employer's payroll account number
Mailing address	
City	Province or Territory Postal code
Contact person's name	Telephone number

For CRA use – Do not use this area.

To Review		Date received stamp
To Revenue Accounting		
To Taxroll Services		

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, Personal Information Bank(s) CRA PPU 005.