



## Instructions for Completing Form T244, Registered Pension Plan Annual Information Return

### Filing the Annual Information Return

As the administrator of a registered pension plan (RPP), including a plan deemed to be registered, you must file a Form T244, *Registered Pension Plan Annual Information Return*, with the Canada Revenue Agency (CRA) within 180 days following the end of the fiscal period, as required by paragraph 8409(1)(b) of the *Income Tax Regulations*.

The CRA has developed joint annual information returns with the provincial pension regulators and with the Office of the Superintendent of Financial Institutions (OSFI). If your pension plan is also registered with a provincial pension regulator or the OSFI, you must complete and file the joint annual information return with the provincial authority or the OSFI no later than the date specified by these regulators for the fiscal period. You do not have to file separately with the CRA.

If the return is filed late, filed incorrectly, or if it is not filed at all, the CRA can impose financial penalties under subsections 162(5) or 162(7) of the *Income Tax Act* and under subsection 147.1(11) of the Act, it can give notice of intent to revoke the registration of the plan.

You do not need to file an annual information return for inactive plans in the years after the year the plan became inactive. For further information please see Registered Pension Plans Directorate **Newsletter 96-2** *Waiving the requirement to file a Registered Pension Plan Annual Information Return for an inactive plan*.

If you need another copy of Form T244 for the reporting period that just ended, or if you need more information, please contact the general enquiries service of the Registered Plans Directorate at 613-954-0419 or 1-800-267-3100. You can get additional blank copies of Form T244 from our web site at [www.cra.gc.ca](http://www.cra.gc.ca).

If you require a copy of a joint annual information return, or if you have questions on the return that relate to provincial or OSFI pension benefits legislation, please contact your provincial pension regulator or the OSFI.

### How to complete the Annual Information Return

**The numbering in these instructions corresponds to the numbers on the return.**

1. Carefully review the preprinted information. Make any corrections in the space provided. Corrections reflecting a change to plan terms that are defined may require an amendment to the plan. To avoid the return of an incomplete form, make sure all the information is provided, including the seven digit CRA registration number, the date of the plan year-end and the number of months in the current reporting period. If you are using a blank form, provide all of the requested identification information.
  2. The sum of lines 1 to 6 may not equal the difference in the asset values at the beginning and end of the plan fiscal year. Enter the following information (report amounts to the nearest dollar):
    - Line 1 - actual employer contributions, i.e. the sum of current service and past-service contributions
    - Line 2 - actual employee contributions, i.e. the sum of current service, past-service and voluntary contributions
    - Line 3 - total amounts transferred in from other RPPs, deferred profit sharing plans (DPSPs) and registered retirement savings plans (RRSPs)
    - Line 4 - net investment earnings or net losses
    - Line 5 - total amount of benefits paid
    - Line 6 - total amount of all transfers to other plans including RPPs, RRSPs and registered retirement income funds (RRIFs)
    - Line 7 - market value of assets at the beginning of the plan year (for public sector plans only, provide the book value when market value is unavailable)
    - Line 8 - market value of assets at the end of the plan year (for public sector plans only, provide the book value when market value is unavailable)
    - Line 9 - total actuarial liability based on a funding method that matches contributions with accrued benefits on a reasonable basis
    - Line 10 - date of the last calculation of actuarial liability from plan obligations
  3. a) Specify whether the plan became inactive in this or a previous fiscal year and indicate the date. A plan is considered **inactive** when current service contributions to the plan have ceased and members have ceased accruing benefits.
    - b) Specify whether the total plan funds have been disbursed in accordance with plan wind-up, and indicate the date. A plan administrator is obligated to notify us, within 60 days, of the final distribution of plan funds. This information will enable the cancellation of the plan's registration (or de-registration of the plan) under section 147.1 of the Act.
- Note:** Distribution of total plan funds does not include transfer to another carrier or fund holder under a continuing pension arrangement.

Complete the "**Certification**" at the bottom of the page.

4. a) Indicate the total number of active members at the plan year-end. An **active member** is an employee who accrues benefits in a defined benefit plan, or who makes contributions or on whose behalf the employer makes contributions to a money purchase plan.
- b) Indicate the total number of active members who were connected persons. 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 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 Act.

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

**After number 5, for specified multi-employer plans (SMEPs), go to "Certification" and for multi-employer plans (MEPs), go to number 9. All other plan types, continue with number 6.**

A **SMEP** has the following characteristics:

- the plan is a MEP (see definition below);
- 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;
- 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;
- the plan administrator applied and was granted designation as a SMEP under paragraph 8510(2)(b) of the Regulations.

For a complete definition of a **SMEP**, see section 8510 of the 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 Regulations.

7. See the definition of **connected person** in 4 above.
8. If the 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 for not applicable.

**After number 8, for money purchase plans, go to "Certification". For all other plan types, continue with number 9.**

## **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*.

Send your completed form to:

Information Holdings Operation Section - Registered Plans  
Registered Plans Directorate  
Canada Revenue Agency  
875 Heron Road, A-200  
Ottawa ON K1A 1A2

**Ce formulaire existe en français.**



# Registered Pension Plan Annual Information Return

Send this completed form to:

Information Holdings Operation Section - Registered Plans  
Registered Plans Directorate  
Canada Revenue Agency  
875 Heron Road, A-200  
Ottawa ON K1A 1A2

Do not use this area

See the enclosed instruction sheet for the filing deadline, penalties that may apply, and other details on how to complete this form.

Canada Revenue Agency registration number	<b>Plan year-end</b>
Number of months in this reporting period: <input type="text"/>	

## 1. Identification

Plan name		
Plan administrator's name		Contact
Address		
City/Town	Province	Postal code <input type="text"/>
Location of books and records, same as above <input type="checkbox"/> , or: Address:		<b>Plan year-end</b>
City/Town	Province	Postal code <input type="text"/>

## 2. Financial data for the plan year (report amounts to the nearest dollar)

Employer contributions . . . . .	Line 1	<input type="text"/>	<input type="text"/>	<input type="text"/>
Employee contributions . . . . .	Line 2	<input type="text"/>	<input type="text"/>	<input type="text"/>
Amounts transferred in from other plans . . . . .	Line 3	<input type="text"/>	<input type="text"/>	<input type="text"/>
Net investment earnings (losses) . . . . .	Line 4	<input type="text"/>	<input type="text"/>	<input type="text"/>
Payment of benefits . . . . .	Line 5	<input type="text"/>	<input type="text"/>	<input type="text"/>
Transfers of benefits to other plans . . . . .	Line 6	<input type="text"/>	<input type="text"/>	<input type="text"/>
Market/Book value of assets at beginning of the plan year . . . . .	Line 7	<input type="text"/>	<input type="text"/>	<input type="text"/>
Market/Book value of assets at end of the plan year . . . . .	Line 8	<input type="text"/>	<input type="text"/>	<input type="text"/>
Actuarial Liabilities resulting from plan obligations . . . . .	Line 9	<input type="text"/>	<input type="text"/>	<input type="text"/>
Date of Actuarial Liability assessment . . . . .	Line 10	<input type="text"/>	<input type="text"/>	<input type="text"/>

**3. Inactive**

(a) Did the pension plan become inactive in this or in a previous fiscal year? . . . . .  Yes  No

Year	Month	Day

If Yes, enter date the plan became inactive. . . . .

(b) Were the total plan funds disbursed? . . . . .  Yes  No

Year	Month	Day

If Yes, enter date of final distribution. . . . .

**Note:** You must notify us in writing no later than 60 days from the date the last of the plan assets are paid or transferred out of the plan. If you are not providing this information now, you can notify us by letter or by filing another Form T244.

**For inactive plans, go to "Certification."**

4.(a) How many employees were active members at plan year-end? . . . . . \_\_\_\_\_

(b) How many active members were persons connected with the employer? . . . . . \_\_\_\_\_

5. How many employers participated in the plan at plan year-end? . . . . . \_\_\_\_\_

**For specified multi-employer plans, go to "Certification."  
For multi-employer plans, go to number 9. For other plans, continue with number 6.**

6. Did any member of this plan participate:

- in any other registered pension plan (RPP) or deferred profit sharing plan (DPSP) provided by this plan sponsor? . . . . .  Yes  No
- or in an RPP or DPSP of any other sponsor who does not deal at arm's length with this sponsor? . . . . .  Yes  No

7. Have any connected persons joined or left the plan in the plan year? . . . . .  Yes  No

8. In the plan year, has a person or group acquired control of the corporation that is sponsoring the pension plan? . . . . .  N/A  Yes  No

**For money purchase plans, go to "Certification." For other plans, continue with number 9.**

9. Were any plan members provided with post-1989 past-service benefits in the plan year? . . . . .  Yes  No

10. Have any plan members who are connected persons been provided with pre-1992 past-service benefits in the plan year? . . . . .  Yes  No

**Certification**

As an authorized officer of the administrator of the pension plan,

I, \_\_\_\_\_, certify that the information given on this  
(please print)

form 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 according to sections 147.1, 147.2, 147.3 and 147.4 of the *Income Tax Act* and *Regulations*.

\_\_\_\_\_ Date \_\_\_\_\_ Signature of authorized person \_\_\_\_\_ Title \_\_\_\_\_ Telephone \_\_\_\_\_