

### Employees' Pension Plan Income Tax Return

As a trustee of a trusteed pension plan or as a pension corporation that administers a pension plan, you have to complete this form every year. Complete all applicable schedules. Enter "Nil" in any area of a schedule that does not apply.

Custodial trustees whose only function is to hold individual annuity contracts and who are not the trustees of a pension plan should not complete this form.

When a trustee does not act as administrator of the pension plan, the trustee is still responsible for obtaining and reporting the required information on this form.

Attach a statement of the pension plan's assets and liabilities as at the end of the tax year and a reconciliation of the year-end balance in the plan with that of the immediately preceding year. If the conditions outlined in the instructions to Schedule 2 are met, we will accept a completed Schedule 2 instead of these financial statements.

Send one completed T3P return, along with the required financial statements, no later than 90 days from the end of the tax year. **Tax year** refers to the calendar year for a trust and to the fiscal period for a pension corporation. You can find the address on page 2 of this return. If you do not file this return on time, we will charge penalties and charge interest on any amount owing.

If the plan is not registered under the *Income Tax Act* throughout its period of operation or existence during the tax year, the income may be taxable. To report taxable income or claim a Part XII.2 tax credit, complete Form T3 RET, *Trust Income Tax and Information Return*. You can get a copy of Guide T4013, *T3 Trust Guide* and the *T3 Trust Forms Package* from our Web site at [www.cra.gc.ca](http://www.cra.gc.ca).

Unless otherwise stated, the sections, subsections, and paragraphs we refer to in this return are from the *Income Tax Act*.

Is this an amended return? <input type="checkbox"/> Yes <input type="checkbox"/> No		Is this return a first year filing? <input type="checkbox"/> Yes <input type="checkbox"/> No																					
Name of plan		Account number (if one has been assigned)																					
Name of trustee or pension corporation filing this return		Plan registration number																					
Mailing address of trustee or pension corporation		Telephone number																					
Address where trust or pension corporation keeps its books and records (if different from address above)		Tax year of the return																					
Names of other trustees	Province or territory of residence of the plan	Your language of correspondence: <input type="checkbox"/> English <input type="checkbox"/> French																					
Give the date the trust: <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> <p>came into existence (effective date of registration)</p> <p>▶</p> </div> <div style="text-align: center;"> <table border="1" style="border-collapse: collapse;"> <tr><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td></tr> <tr><td>Year</td><td>Month</td><td>Day</td><td> </td><td> </td></tr> </table> </div> <div style="text-align: center;"> <p>ceased to exist</p> <p>▶</p> </div> <div style="text-align: center;"> <table border="1" style="border-collapse: collapse;"> <tr><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td></tr> <tr><td>Year</td><td>Month</td><td>Day</td><td> </td><td> </td></tr> </table> </div> </div>									Year	Month	Day								Year	Month	Day		
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If the trust or pension corporation transferred the plan assets to a new trust, pension corporation, or insurance company, give the name of the new trust, pension corporation, or insurance company, and the date the funds were transferred.																							
<div style="border-bottom: 1px solid black; width: 100%;"></div> <p style="text-align: center; font-size: small;">Name of new trust, pension corporation, or insurance company</p>		<table border="1" style="border-collapse: collapse; width: 100%;"> <tr><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td></tr> <tr><td>Year</td><td>Month</td><td>Day</td><td> </td><td> </td></tr> </table>							Year	Month	Day												
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#### Summary of tax or refund

Tax payable under subsection 207.1(5) on agreements to acquire shares (from Schedule 1 on page 2) . . . . .	<b>140</b> ■		1
<b>Minus:</b> Payments on account . . . . .	<b>010</b> -		2
	<b>090</b> =		3
<b>Balance owing or refund (line 1 minus line 2)</b>			
<b>Generally, we do not charge or refund \$2 or less.</b>			
	<b>095</b> •		4
<b>Amount enclosed</b>			

**Payment: Attach a cheque or money order payable to the Receiver General. Do not mail cash.**

**Refund: Complete the area below or complete Form T3-DD, *Direct Deposit Request for T3*.**

#### Direct Deposit – Start or change

**This area does not have to be completed every year.** Do not complete this area if the trust's direct deposit information has not changed.

To **start** direct deposit or to **change** information already provided to the Canada Revenue Agency (CRA), the trustee or person authorized by the trustee must complete **Form T3-DD, *Direct Deposit Request for T3***, or complete the banking information below. By signing and dating this form, you certify that you are an authorized person and that the information given on the form is correct and complete. You also **authorize** the CRA to deposit **any amounts payable** to the trust by the CRA in the trust's bank account provided, until otherwise notified by an authorized person. This authorization will replace all of the trust's previous direct deposit authorizations.

"VOID" cheque attached: Yes

<b>350</b> •	<b>351</b> •	<b>352</b> •
_ _ _ _	_ _	_ _ _ _ _ _ _ _ _ _ _ _
Branch No. (5-digit number)	Institution No. (3-digit number)	Bank account number (maximum 12-digit number)

**Certification**

I, \_\_\_\_\_, of \_\_\_\_\_  
(Print name) Address

certify that the information given in this return and on related slips is correct and complete.

\_\_\_\_\_  
Signature of trustee or trust company official Position or office (if trustee is a corporation)

\_\_\_\_\_  
Telephone number Date

**Schedule 1 – Tax under subsection 207.1(5) on agreements to acquire shares**

If the trust or pension corporation entered into an agreement (other than for the acquisition, or the writing by it, of an option listed on a designated stock exchange) to acquire shares of the capital stock of a corporation (other than from the corporation) at a price that differed from their fair market value when acquired, it may have to pay tax under subsection 207.1(5).

If this is the case, complete Form T2000, *Calculation of Tax on Agreements to Acquire Shares*, and attach it to this return. Enter the amount determined on Form T2000 on line 241 below.

**Tax on agreements to acquire shares. Enter this amount on line 1 on page 1.**

**241 •** \_\_\_\_\_

**Schedule 2 – Receipts and disbursements (including capital gains and losses) of the pension plan in the tax year**

Complete this schedule by listing all disbursements and losses, and all receipts and gains. We will accept a completed Schedule 2 instead of financial statements if **all** contributions, forfeitures, and income received by the trustees or pension corporation were:

- invested in life insurance, annuity, deposit administration, or segregated fund contracts (with an insurance company or the Annuities Branch, Employment Insurance Commission); and
- held by the trust or pension corporation.

Disbursements and losses		Receipts and gains	
Pension benefits paid	\$	Employees' current service contributions	\$
Annuities purchased in settlement of pension benefits (subsection 147.4(1) or paragraph 254(a) of the <i>Income Tax Act</i> )		Employees' past service contributions	
		Employers' current service contributions	
Administration costs and expenses incurred in earning income		Employers' past service contributions	
Capital losses		Investment income (interest, dividends, etc.)	
Other disbursements (specify)		Capital gains	
		Other (specify)	
<b>Total disbursements and losses</b>	<b>\$</b>		
		<b>Total receipts and gains</b>	<b>\$</b>
		<b>Minus: Total disbursements and losses</b>	
		<b>Net increase (decrease) in the pension plan</b>	<b>\$</b>

**Where do I send this return?****If the trustee address is based in:**

Northwest Territories, Yukon, British Columbia,  
Alberta, Manitoba, New Brunswick, Nova Scotia,  
Prince Edward Island, Newfoundland and Labrador,  
Montreal Quebec, Laval Quebec or Sherbrooke Quebec

Nunavut, Saskatchewan, Ontario and  
the remainder of the Province of Quebec not listed above

**Send this return to:**

**Summerside Tax Centre**  
Canada Revenue Agency  
275 Pope Road  
Summerside PE C1N 6A2

**Ottawa Technology Centre**  
Canada Revenue Agency  
875 Heron Road  
Ottawa ON K1A 1A2