



Application to Register a Pension Plan

- As the pension plan **administrator***, you must fully fill out this form when you request registration of a pension plan under subsection 147.1(2) of the *Income Tax Act*.
- Answer all questions on the form unless you are instructed otherwise. If your form is not complete, we will consider your application incomplete and will return it to you.
- Send us a completed copy of this form and include **certified copies*** of the following documents:
 - The plan text and any other documents that include the terms of the plan, such as an employee booklet for **optional ancillary benefits*** under a **flexible pension plan*** or the portion(s) of a collective agreement relevant to the pension plan for a **specified multi-employer plan***;
 - All trust deeds, insurance contracts, agreements, and any other documents relating to the funding of the benefits under the plan. For plans required by law to establish a pension committee, see Newsletter No. 04-2, *Registered Pension Plan Applications – Processing an Incomplete Application*; and
 - All resolutions and by-laws relating to any of these documents.
- If you need more space, use Appendix A at the end of this form or use additional sheets, keeping the same format.

Send the documents by registered mail to: Canada Revenue Agency, Registered Plans Directorate, Ottawa ON K1A 0L5.

* Throughout the form, words in bold and marked with an asterisk are part of a glossary available at www.cra.gc.ca/tx/rgstrd/pblctns/glssry-eng.html.

For more information on registered pension plans, see Guide T4099, *Registered Pension Plan Guide*, or call us at **613-954-0419** or **1-800-267-3100**.



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(Please print or type)

Section 1 – Plan identification				
(a) Effective date of the plan: Enter the date the plan becomes effective, as outlined in the plan documents. Note that an effective date of registration cannot be before January 1 of the year in which the application is made.	Year	Month	Day	Do not use this area
(b) Name of the pension plan: The official name of the plan as shown in the plan documents.				
(c) What is the plan's fiscal year end? Month <input type="text"/> Day <input type="text"/>				
Section 2 – Plan administration				
(a) Language of correspondence <input type="checkbox"/> English <input type="checkbox"/> French				
(b) Plan administrator* : Under "Contact," include the name and telephone number of an individual to whom we can direct general enquiries.				
Name of plan administrator				
Address				
City	Province/Territory	Postal code	Telephone	
Business number (unless individual)	Contact			
(c) Non-resident administrator: Is the administrator resident in Canada? If a body of persons is the administrator, are the majority of persons in that body resident in Canada? <input type="checkbox"/> Yes <input type="checkbox"/> No If no , complete the following to request a waiver: Under section 147.1(6) of the <i>Income Tax Act</i> , the administrator of a pension plan must be resident in Canada or get written permission from the Minister to be the administrator. As an authorized representative* of the administrator of this pension plan, I confirm the ability and commitment of the administrator to perform the duties and obligations of an administrator and to comply with all of the conditions required or imposed by the Canadian <i>Income Tax Act</i> and <i>Regulations</i> to a registered pension plan, including filing information returns, actuarial valuation reports, pension adjustments, past service pension adjustments, and pension adjustment reversals, as required. I also confirm that the administrator will keep and make available, upon request, the books and records for examination by the Canada Revenue Agency (CRA), either by submitting them to a tax services office or by assuming the travel costs for a CRA officer to visit the location of the books and records.				
Date	Signature	Title	Telephone	
(d) Authorized correspondent: Do you want to authorize a firm (like a pension benefits consultant* or an actuarial firm) or an individual to get information on this pension plan from the CRA? <input type="checkbox"/> Yes <input type="checkbox"/> No If no , go to section 2(e). Note: If you give the name of a firm as the authorized correspondent, the authorization will apply to any authorized representative of that firm.				
Name of firm or individual				
Address				
City	Province/Territory	Postal code	Telephone	
Business number (unless individual)	Contact			
(e) Delegated powers Do you want to delegate any of your powers as plan administrator to the authorized correspondent named above? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes , indicate which of the following duties the authorized correspondent may perform on behalf of the administrator: <input type="checkbox"/> Completing and signing Form T244 or other annual information return. <input type="checkbox"/> Amending the plan and signing all other forms (such as Form T510). As an authorized representative of the administrator, I authorize the firm or individual named above to perform the actions indicated. If the name of a firm is given, any authorized representative of that firm may exercise the delegated powers. The administrator is responsible for any action taken on their behalf. Signature of the administrator _____				

Section 3 – Employer information

(a) Indicate the number of **participating employers*** in the plan. _____
 (Note: A plan will not be registered if this number is 0.)

Participating employer: Include the name and telephone number of the employer to whom we should send correspondence.

(b) Same as administrator or:

Name of participating employer _____

Address _____

City	Province/Territory	Postal code	Telephone
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Business number	Contact
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(c) Include the name and business number of each participating employer not already included in section 3(b) above.

Participating employer	Business number

Section 4 – Member information

(a) Indicate the number of employees of all participating employers who are or will be members of the plan on the effective date. (Note: A plan will not be registered if this number is 0.) _____

(b) Are there any members who are or were **persons connected*** with or **persons related*** to a participating employer? Yes No

If **yes**, provide the following information:

Participating employer	Member	Connected person	Related person	Date of birth	Social insurance number
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		

Section 5 – Funding information

(a) How will the assets be held? (check all that apply)

insured trustee other (specify) _____

(b) Give the details of each **funding medium*** in the appropriate sections below.

Insurance company

Name of insurer	Insurance policy number that applies		
Address _____			
City	Province/Territory	Postal code	Telephone
Business number	Contact		

Trust company or first individual trustee

Name of trustee			
Address _____			
City	Province/Territory	Postal code	Telephone
Business number (unless individual)	Contact		
Name of second individual trustee (if applicable)			
Name of third individual trustee (if applicable)			

Section 5 – Funding information (continued)			
Other			
Name of other entity		Insurance policy number that applies (if any)	
Address			
City	Province/Territory	Postal code	Telephone
Business number	Contact		

Section 6 – Plan details			
(a) Identify the plan type.			
(i) Check one:			
<input type="checkbox"/> money purchase* plan	<input type="checkbox"/> defined benefit* plan	<input type="checkbox"/> combination plan*	
(ii) Check all that apply:			
<input type="checkbox"/> designated plan*	<input type="checkbox"/> individual pension plan*	<input type="checkbox"/> flexible pension plan*	<input type="checkbox"/> enhanced flex plan*
<input type="checkbox"/> multi-employer plan*	<input type="checkbox"/> specified multi-employer plan*	<input type="checkbox"/> simplified pension plan*	<input type="checkbox"/> member-funded pension plan*
<input type="checkbox"/> legislated plan*	<input type="checkbox"/> other (specify) _____		
(b) If the plan has a defined benefit provision, identify the benefit formula* type:			
<input type="checkbox"/> flat benefit*	<input type="checkbox"/> career average earnings*	<input type="checkbox"/> final or best average earnings*	<input type="checkbox"/> percentage of contributions
(c) Are any members required to contribute to the plan?			<input type="checkbox"/> Yes <input type="checkbox"/> No
(d) Are members allowed to make additional voluntary contributions** ?			<input type="checkbox"/> Yes <input type="checkbox"/> No
(e) Does the plan offer bridging benefits* ?			<input type="checkbox"/> Yes <input type="checkbox"/> No
(f) Does the plan offer post-retirement indexing of benefits (excluding ad hoc indexing)?			<input type="checkbox"/> Yes <input type="checkbox"/> No

Section 7 – Service			
(a) Does the plan provide benefits for periods of foreign service** ?			<input type="checkbox"/> Yes <input type="checkbox"/> No
(b) Does the plan allow benefits to be recognized on a past-service* basis?			<input type="checkbox"/> Yes <input type="checkbox"/> No
If no , go to section 8 below.			
If yes , we may ask you for proof, for the years of past service, to show that benefits have been calculated correctly.			
(c) Does the plan allow past-service benefits to be recognized for periods after 1989?			<input type="checkbox"/> Yes <input type="checkbox"/> No
(d) Does the plan allow past-service benefits to be recognized for periods before 1990?			<input type="checkbox"/> Yes <input type="checkbox"/> No
(e) Does the plan allow past-service benefits to be recognized for periods of employment with a former employer?			<input type="checkbox"/> Yes <input type="checkbox"/> No
(f) Will there be a direct transfer from any member's former employer's pension plan to this plan?			<input type="checkbox"/> Yes <input type="checkbox"/> No

Section 8 – Previous plan			
(a) Did this plan result from splitting* other plans or from other provisions* or plans becoming inactive* ?			<input type="checkbox"/> Yes <input type="checkbox"/> No
(b) If yes , give the registration number, plan name, and specify if the plan benefits will be transferred to the new plan.			
Registration number	Plan name	Will plan benefits be transferred?	
		Yes	No
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>

Section 9 – Pension benefit supervisory authority*

- (a) Is the plan subject to registration with a federal or provincial authority other than the CRA? Yes No
- (b) If **yes**, have you applied for such registration? Yes No
- (c) Identify the authority by checking the appropriate box below:
- British Columbia Alberta Saskatchewan Manitoba
- Ontario Quebec New Brunswick Nova Scotia
- Prince Edward Island Newfoundland and Labrador Office of the Superintendent Financial Institutions Canada

Section 10 – Multi-plan coverage

Will any members of this plan participate in another registered pension plan or **deferred profit sharing plan*** of the same employer or another employer who does not deal at **arm's length*** with the employer? Yes No

If **yes**, give the registration number and name of the plan(s).

Registration number	Plan name

Section 11 – Plans based on approved specimen

Fill out this section only if the plan text or corresponding **funding medium*** you are sending us for registration is based on one or more approved specimens. The plan text or funding medium may conform to separately approved specimens, or both documents may conform to one single approved specimen. If the pension plan conforms to two approved specimens (one for the plan text and another for the funding document), give both specimen numbers. If applicable, submit only the details of the permitted variables as approved under the specimen.

You do not need to send us a copy of any document that conforms to an approved specimen. However, you must send us a copy of the plan text or funding medium or both if they are amended in such a way that they no longer conform to the approved specimen.

The certification must be filled out by the authorized representative of the company that received approval of the **specimen plan(s)***.

I certify that, except for the details of the permitted variables submitted with the application, the plan text and the funding medium conform in all respects to the approved specimen numbered:

_____ -P _____ -F _____ -SP
 (specimen plan text) (specimen funding document) (specimen plan text and funding document)

Name of the company that secured the approval of the specimen(s).

Name of authorized representative

 Date Signature Title Telephone

Section 12 – Certification

The certification must be signed before we can register the plan.

As an authorized representative of the administrator of this pension plan, I, _____, certify that the information given on and attached to this application 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* and, where copies of documents are attached, they are **true copies of the originals***.

 Date Signature Title Telephone

Section 13 – Documents attached

- Pension plan text Actuarial valuation report:
- Trust document **Proportionality test***
- Insurance contract **50/50 demonstration***
- Board resolutions or bylaws or both **Cost certificate***
- Collective agreement (SMEP) Evidence of **reasonable remuneration***
in respect of connected persons pre-reform service
- Specimen variable sheet
- Employee booklet (flexible pension plan), if any
- Other (please specify) _____

Appendix A

Section I – Authorized correspondent

Use this area to list other authorized correspondents for this pension plan if the space given in section 2(d) of this form is not enough. If the name of a firm is given as the authorized correspondent, the authorization will apply to any authorized representative of that firm.

Name of firm or individual

Address

City	Province/Territory	Postal code	Telephone
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Business number (unless individual)	Contact
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Name of firm or individual

Address

City	Province/Territory	Postal code	Telephone
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Business number (unless individual)	Contact
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Attach a separate sheet, if necessary, to list more authorized correspondents. Use the same format.

Section II – Additional participating employers

Use this area to list more employers who are participating in this pension plan if the space given in section 3(c) of this form is not enough:

Participating employer	Business number

Attach a separate sheet, if necessary, to list more participating employers. Use the same format.

Section III – Additional persons connected or related

Use this area to list members who are or were considered to be persons connected with or persons related to a participating employer if the space provided in section 4(b) of this form is not enough:

Participating employer	Member	Connected person	Related person	Date of birth	Social insurance number
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		

Attach a separate sheet, if necessary, to include more information. Use the same format.