

Application to Amend a Registered Pension Plan

- As the pension plan **administrator***, you must fully complete this form when you request acceptance of an amendment to a registered pension plan under subsection 147.1(4) 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.
- You do not have to file this form if the amendments you are submitting are only in response to the Registered Plans Directorate's request for an amendment to the plan. Use Form T2011, *Registered Pension Plan Change of Information*, if you want to change **only** the contact person or address of the pension plan administrator, trustees, insurance company, or **authorized representative***.
- Send us a completed copy of this form and include a **certified copy*** of the amendment, plan revision, or change in **funding medium*** no later than 60 days from the date on which the amendment was made, as required by subsection 8512(2) of the *Income Tax Regulations*. For plans required by law to establish a pension committee, see the Registered Plans Directorate Newsletter No. 04-2, *Registered Pension Plan Applications – Processing an Incomplete Application*.
- 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**.

Application to Amend a Registered Pension Plan

(Please print or type)

Section 1 – Plan identification					
(a) Registration number – Enter the seven-digit registration number assigned by the Canada Revenue Agency. This number begins with zero or one.	Registration number				
(b) Effective date of the amendment: Note: If the amendment includes several effective dates, provide the earliest chronological date.	Year	Month	Day		
(c) Amendment number (if applicable):					
(d) Name of the pension plan – Give the official name of the plan before this amendment:					
(e) Has the name of the pension plan changed? <input type="checkbox"/> Yes <input type="checkbox"/> No					
If yes , please give the new name of the plan:					
(f) Has the plan's fiscal year end changed? <input type="checkbox"/> Yes – New fiscal year end: <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 20px; text-align: center;">Month</td><td style="border: 1px solid black; width: 20px; text-align: center;">Day</td></tr></table> or <input type="checkbox"/> No				Month	Day
Month	Day				
Section 2 – Plan administration information					
(a) Language of correspondence			<input type="checkbox"/> English <input type="checkbox"/> French		
(b) Plan administrator* : Under "Contact," include the name of an individual to whom we can direct general enquiries.					
Name of the plan administrator					
Address					
City	Province/Territory	Postal code	Telephone		
Business number (unless individual)	Contact				
(c) Non-resident administrator Under subsection 147.1(6) of the <i>Income Tax Act</i> , the administrator of a pension plan must be resident in Canada or must get written permission from the Minister to be the administrator.					
(i) Is the plan 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 yes , go to section 2(d).					
(ii) Has the Minister given written permission for this person or body of persons to be the administrator? <input type="checkbox"/> Yes <input type="checkbox"/> No					
If yes , go to section 2(d).					
(iii) Complete the following waiver request:					
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

(i) Are you authorizing a new firm (like a pension benefits **consultant*** or an actuarial firm) or a new individual to get information about this pension plan from the CRA? Yes No
 If **no**, go to section 2(e).

(ii) If **yes**, does this new authorized correspondent replace the previous authorized correspondent(s), if any?
 Yes, replace the previous authorizations with this one or there are no previous authorizations.
 No, add this authorization to the previous delegation(s).

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
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Business number (unless individual)	Contact
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(e) Delegated powers

(i) Do you want to make a new delegation of any of your powers as plan administrator? Yes No
 If **no**, go to section 3.

(ii) If **yes**, does this new delegation replace the previous delegation(s), if any?
 Yes, replace the previous delegations with this one or there are no previous delegations.
 No, add this delegation to the previous authorization(s).

Note: If the name of a firm is given, any authorized representative of that firm may perform the delegated duties.

Name of the firm or individual

Address

City	Province/Territory	Postal code	Telephone
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Business number (unless individual)	Contact
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(f) Show which actions the firm or individual may perform on behalf of the administrator:

Completing and signing Form T244 or other annual information return
 Amending the plan and signing of all other forms (such as Form T920)

As an authorized representative of the administrator of this pension plan, 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:

(b) Has the name of a participating employer changed? Yes No

For each of these employers, give the business number and the old and new names. In the documents, give us the reason for the name change.

Business number	Previous name	Current name
_____	_____	_____
_____	_____	_____

(c) Has any participating employer been added to or removed from the plan? Yes No
 If **yes**, include the name of every participating employer added or removed from the plan.

Business number	Participating employer	Added	Removed
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>

Section 4 – Member information

(a) Are or were there any **persons connected*** or **related*** to a participating employer participating in the plan? Yes No
 If **no**, go to section 5.

(b) How many persons connected or related to a participating employer are or will be members of the plan on the effective date of this amendment? _____

(c) Are new persons connected or related to a participating employer participating in the plan? Yes No
 If **yes**, provide the following information for each of the new members who are persons connected or related to a participating employer:

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"/>		

(d) How many employees of all participating employers are or will be members of the plan on the effective date of this amendment? _____

Section 5 – Funding information

(a) Does this amendment change how the plan's assets are held? Yes No
 If **no**, go to section 6.

(b) How are the assets held as a result of the amendment? Check all that apply:
 insured trustee other (specify) _____

(c) 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		Contact			

Name of second individual trustee (if applicable)

Name of third individual trustee (if applicable)

Other

Name of other entity			Insurance policy number that applies (if any)		
Address					
City		Province/Territory	Postal code	Telephone	
Business number (unless individual)		Contact			

Section 6 – Plan details

(a) Before this amendment, the plan type was:

(i) Check one of these:

 defined benefit* plan **money purchase* plan** **combination plan***

(ii) Check all that apply:

 designated plan* **individual pension plan*** **flexible pension plan*** **enhanced flex plan***
 multi-employer plan* **specified multi-employer plan*** **simplified pension plan*** **member-funded pension plan***
 legislated plan* other (specify) _____
(b) Does this amendment change the plan type? Yes NoIf **no**, go to section 6(f) if the plan has no defined benefit **provision***, otherwise go to section 6(c).If **yes**, identify the plan type after this amendment:

(i) Check one of these:

 defined benefit plan money purchase plan combination plan

(ii) Check all that apply:

 designated plan individual pension plan flexible pension plan enhanced flex plan
 multi-employer plan specified multi-employer plan simplified pension plan member-funded pension plan
 legislated plan other (specify) _____
(c) Does this amendment change the defined **benefit accrual rate*** or **formula***? Yes NoIf **yes**, identify the new **benefit formula*** type:
 flat benefit* **career average earnings*** **final or best average earnings*** percentage of contributions
(d) Does this amendment change the maximum **benefit formula*?** Yes No(e) Does this amendment change the member **contribution rate*** above the limit under paragraph 8503(4)(a) of the *Income Tax Regulations*? Yes NoIf **yes**, attach a copy of your request for a waiver.(f) Does this amendment change the money purchase contribution rate? Yes No N/A(g) Does this amendment add or remove the ability to make **additional voluntary contributions*** (AVCs)? Added Removed No change(h) Does this amendment add or remove **bridging benefits*?** Added Removed No change(i) Does this amendment add or remove the post-retirement indexing of benefits (excluding ad hoc indexing)? Added Removed No change**Section 7 – Service**(a) Does this amendment change the definition of **pensionable service*?** Yes NoIf **no**, go to section 8.(b) Does this amendment add periods of **foreign service*** for which benefits are provided? Yes No(c) Does this amendment allow **past-service*** benefits to be recognized? Yes NoIf **no**, go to section 8.If **yes**, we may ask you later for proof, for the years of past service, to show that the benefits have been calculated correctly.(d) Does this amendment allow past-service benefits to be recognized for periods after 1989? Yes No(e) Does this amendment allow past-service benefits to be recognized for periods before 1990? Yes No(f) Does this amendment allow past-service benefits to be recognized for periods of employment with a former employer? Yes No(g) Because of this amendment, will there be a direct transfer from any member's former employer's pension plan to this plan? Yes No

Section 8 – Merger or split

(a) Is there a **merger*** between this plan and another plan? Yes No

If **no**, go to section 8(b).

Check the box that applies:

The assets of this plan will be transferred to the other plan. If so, complete section 9.

The other plan's assets will be transferred into this plan.

Give the name and registration number of any other pension plan involved in this merger.

Registration number

Name of pension plan

(b) Is there a plan **split***? Yes No

If **no**, go to section 9.

Give the name and registration number of the new pension plans splitting off of this plan. If any plan has not yet received a registration number, write n/a in the space provided.

Registration number

Name of pension plan

Section 9 – Termination of plan

(a) Has the plan become **inactive***? Yes No

If **no**, go to section 10.

When did all members stop earning benefits?

Year	Month	Day

(b) Have all of the funds been paid out from the plan? Yes No

If **no**, go to section 9(c).

(i) When were the last funds paid out from the plan?

Year	Month	Day

(ii) How were the funds paid out from the plan? (check all that apply)

annuity purchases

transfers under section 147.3 of the *Income Tax Act*

cash payment to members

cash payment to employers

(c) Does this amendment provide additional benefits to members under subsection 8501(7) of the *Income Tax Regulations*? Yes No

(d) Are any of the members' benefits being reduced on **windup***? Yes No

Section 10 – Plans based on an approved specimen

(a) Does or did the plan text or funding medium conform to an approved specimen? Yes No

If **no**, go to section 11.

(b) Are you amending the plan text or funding medium so that it no longer conforms to an approved specimen? Yes No

If **yes**, you must send us a copy of the plan text or funding medium that no longer conforms to the approved specimen.

(c) Are you amending the plan text or funding medium so that it conforms to an approved specimen? Yes No

If **yes**, the authorized representative of the company that received approval of the specimen plan(s) must complete the following certification. You do not need to send us a copy of any document that conforms to an approved specimen.

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 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 of that company _____
 (Please print)

_____ Date _____ Signature _____ Title _____ Telephone _____

Section 11 – Certification

The plan administrator or the person to whom that task has been delegated must sign the certification before we can approve the plan amendment.

As an authorized representative of the administrator of this pension plan, I, _____, (Please print)

certify that the information given on 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 related *Regulations* and, where copies of documents are attached, they are **true copies of the originals***.

_____ Date _____ Signature _____ Title _____ Telephone _____

Section 12 – Documents attached

- | | |
|--|---|
| <input type="checkbox"/> Pension plan text | <input type="checkbox"/> Actuarial valuation report |
| <input type="checkbox"/> Trust document | <input type="checkbox"/> Proportionality test* |
| <input type="checkbox"/> Insurance contract | <input type="checkbox"/> 50/50 demonstration* |
| <input type="checkbox"/> Amendment | <input type="checkbox"/> Cost certificate* |
| <input type="checkbox"/> Board resolution or bylaw | <input type="checkbox"/> Evidence of reasonable remuneration* in respect of pre-reform service for connected persons |
| <input type="checkbox"/> Collective agreement (SMEP*) | |
| <input type="checkbox"/> Specimen variable sheet | <input type="checkbox"/> Employee booklet (flexible pension plan), if any |
| <input type="checkbox"/> Other (please specify) _____ | |

Privacy Act, personal information bank number CRA PPU 226

Appendix A

Section I – Authorized correspondent

If the name of a firm is given as 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

Attach a separate sheet using the same format to list other authorized correspondents, if any.

Section II – Participating employer name change

For each of these employers, give the business number and the old and new names. In the documents, give us the reason for the name change.

Business number

Previous name

Current name

Attach a separate sheet using the same format to list more participating employer name changes, if any.

Section III – Participating employers

Use this area to list more participating employers:

Business number

Participating employer

Added

Removed

_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<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 list more participating employers. Use the same format.

Section IV – Persons connected or related to a participating employer

Use this area to list more members, who are persons connected or related to a participating employer, participating in the plan:

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"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		

Attach a separate sheet using the same format to list more members who are persons connected or related to a participating employer, if necessary.

Section V – Merger or split

Registration number

Name of pension plan

Merger

Split

_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>

Attach a separate sheet using the same format to list more information relating to mergers or splits, if necessary.