

Employees' Pension Plan Income Tax Return

Unless otherwise stated, each legislative reference in this return is to the Income Tax Act.

As a trustee of a trustee 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 any payment owing and 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. If you do not file this return on time, we will charge penalties and 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 the T3 Trust Income Tax and Information Return.

You can get a copy of Guide T4013, T3 Trust Guide and the T3 Trust Forms from our Web site at canada.ca/cra-forms-publications or by calling 1-800-959-8281.

Do not use this area.

Is this an amended return? 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		Is this return a first year filing? 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		Tax year of return <input style="width: 40px;" type="text"/>	
Name of plan			Account number (if one has been assigned) T <input style="width: 20px;" type="text"/> - <input style="width: 20px;" type="text"/> - <input style="width: 20px;" type="text"/>		
Province or territory of residence of the plan		Plan registration number		Your language of correspondence: English <input type="checkbox"/> French <input type="checkbox"/>	
Name of trustee or pension corporation filing this return			Telephone number		
Mailing address of trustee or pension corporation			City		
Province/Territory or State		Country		Postal or ZIP code	
Address where trust or pension corporation keeps its books and records (if different from address above)			City		
Province/Territory or State		Country		Postal or ZIP code	
Give the date the trust came into existence (effective date of registration)		<input style="width: 40px;" type="text"/> / <input style="width: 40px;" type="text"/> / <input style="width: 40px;" type="text"/> Year Month Day		Give the date the trust ceased to exist <input style="width: 40px;" type="text"/> / <input style="width: 40px;" type="text"/> / <input style="width: 40px;" type="text"/> Year Month Day	
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.					
_____ Name of new trust, pension corporation, or insurance company				<input style="width: 40px;" type="text"/> / <input style="width: 40px;" type="text"/> / <input style="width: 40px;" type="text"/> Year Month Day	

Summary of tax or refund

Tax payable under subsection 207.1(5) on agreements to acquire shares (amount from line 5)	190		• 1
Minus: Payments on account	010	-	• 2
Balance owing or refund (line 1 minus line 2)	090	=	• 3
If the result is positive, you have a balance owing . If the result is negative, you have a refund . Generally, we do not charge or refund a difference of \$2 or less.			
Amount enclosed	095		• 4
Balance owing: Attach a cheque or money order payable to the Receiver General. Do not mail cash Refund: To receive a refund by direct deposit, complete Form T3-DD, Direct Deposit Request for T3.			

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 different from the 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 5 below.

Tax on agreements to acquire shares (enter this amount on line 1) 241 _____ 5

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** the contributions, forfeitures, and income the trustees or pension corporation received were both:

- invested in life insurance, annuity, deposit administration, or segregated fund contracts (with an insurance company or the Annuities Branch, Employment Insurance Commission)
- 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))	\$ _____	Employees' past service contributions	\$ _____
Administration costs and expenses incurred in earning income	\$ _____	Employers' current service contributions	\$ _____
Capital losses	\$ _____	Employers' past service contributions	\$ _____
Other disbursements (specify)	\$ _____	Investment income (interest, dividends, etc.)	\$ _____
		Capital gains	\$ _____
		Other (specify)	\$ _____
Total disbursements and losses	\$ _____	Total receipts and gains	\$ _____
		Minus: Total disbursements and losses	\$ _____
		Net increase (decrease) in the pension plan	\$ _____

Certification

I, _____, certify that the information given on this return and in any attached documents is correct, complete and fully discloses all of my income.
 (Print name)

 Signature of trustee or trust company official Position or office (if trustee is a corporation) Telephone number Date (YYYYMMDD)

How to file this return

By internet

You have the option to send this return over the Internet in XML format using the Canada Revenue Agency's secure Internet File Transfer service. You will need a Web access code (WAC). For more information about this filing method, go to canada.ca/taxes-iref.

By mail

Sudbury Tax Centre
 T3 Trust Returns Program
 Canada Revenue Agency
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 Sudbury ON P3A 6C2