

## Schedule of Required Information for the Canada Revenue Agency

The information requested in this schedule is required under section 8409 on the Income Tax Act and can be used for the purposes of this Act. The plan administrator must complete this schedule. **If you have any questions concerning this schedule, please contact the Registered Plans Directorate, Canada Revenue Agency at 613-954-0419 or 1-800-267-3100.**

1. **Retraite Québec Registration Number** ..... **501** \_\_\_\_\_

2. **Canada Revenue Agency Registration Number** ..... **502** \_\_\_\_\_

3. **Plan Name** \_\_\_\_\_

4. **Plan's Fiscal Year-end** ..... **503** \_\_\_\_\_

5. **Address Where the Books and Records are Located** **504** \_\_\_\_\_

**505** **City** \_\_\_\_\_ **506** **Province** \_\_\_\_\_

6. **Transfer of Funds to an Insurance Company to Purchase an Annuity**  
 If there is an amount on line 323 of Schedule 3A, please specify the portion of that amount which was transferred to an insurance company to purchase an annuity ..... **507** \_\_\_\_\_

7. **Additional Information**  
 In the case of a **specified multi-employer plan**, go to line 514. In the case of a **multi-employer plan**, go to line 512. For all other plans go to line 508.

- Did any member of this plan participate, during the plan year, in any other registered pension plan or deferred profit sharing plan by this sponsor? ..... **508**  Yes  No
- Did any member of this plan participate, during the plan year, in a registered pension plan or deferred profit sharing plan of any other sponsor who does not deal at arm's length with the sponsor? ..... **509**  Yes  No
- Have any connected persons joined or left the plan in the plan year? ..... **510**  Yes  No
- In the plan year, has a person or group acquired control of the corporation that is sponsoring the pension plan? ..... **511**  Yes  No  N/A

Money purchase plans, go to line 514. Other plans continue with line 512.

- Were any plan members provided with post-1989 past-service benefits in the plan year? .... **512**  Yes  No
- Have any plan members who are connected persons been provided with pre-1992 past-service benefits in the plan year? ..... **513**  Yes  No
- How many active members were persons connected with the employer? ..... **514** \_\_\_\_\_

8. **Certification**

I, \_\_\_\_\_, certify that the information given on this schedule 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 in accordance with sections 147.1, 147.2 and 147.3 of the Income Tax Act and the related regulations.

\_\_\_\_\_

Date
Signature authorized person
Position or office
Telephone number

Personal information is collected under the authority of section 8409 of the Income Tax Regulations and is used for the administration of a registered pension plan. It may also be used for any purpose related to the administration or enforcement of the Income Tax Act such as audit and compliance. Information may also be shared or verified under information-sharing agreements to the extent authorized by law. Failure to provide complete or accurate information may result in administrative delays, financial penalties and revocation of the plan. Under the Privacy Act, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source [canada.ca/cra-info-source](http://canada.ca/cra-info-source), personal information bank CRA PPU 226.

## Instructions

### Schedule of Required Information for the Canada Revenue Agency

If the plan administrator has not completed the Canada Revenue Agency Form T244, the plan administrator must complete this schedule and attach it to the annual information return required by the Supplemental Pension Plan Act. If this schedule is filed late or not filed with Retraite Québec at all, Canada Revenue Agency (CRA) can impose financial penalties under subsection 162(7) of the Income Tax Act. CRA can also revoke the registration of the plan under subsection 147.1(11) and (12) of the Income Tax Act.

#### Question Concerning the Schedule

If you need assistance in completing this schedule, please contact CRA at the general enquiries service of the Registered Plans Directorate at **613-954-0419** or **1-800-267-3100** (or for service in French at **613-954-0930** or **1-800-267-5565**).

#### Section 1 – The Registration Number Assigned by Retraite Québec

**Line 501**  
The registration number assigned by Retraite Québec is a five digit number which usually differs from the registration number assigned by CRA.

#### Section 2 – The Registration Number Assigned by the Canada Revenue Agency

**Line 502**  
The CRA registration number is a seven-digit number, which usually differs from the registration number assigned by Retraite Québec. If you do not know the CRA registration number please contact CRA's Registered Plans Directorate at the telephone number listed above.

#### Section 3 – Plan Name

All registered plans and all plans deemed to be registered have a name by which they are known. The name must make it possible to distinguish the plan from any other plan offered by the same employer.

#### Section 4 – Plan's Fiscal Year-End

**Line 503**  
In the space provided, please specify the plan's fiscal year-end.

#### Section 5 – Address Where the Books and Records are Located

**Lines 504, 505, 506**  
In the space provided, please specify the location of where the books and records are kept.

#### Section 6 – Transfer of Funds to an Insurance Company to Purchase an Annuity

**Line 507**  
All funds from the plan that were used to purchase an annuity from an insurance company must be reported on this line. Insured plans are not required to complete line 506 since they do not have to complete **Schedule 3A**.

#### Section 7 – Additional Information

##### Definitions:

**Multi-Employer Plan (MEP):** In accordance with the Income Tax 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 Income Tax Act Regulations.

**Specified Multi-Employer Plan (SMEP):** In accordance with the Income Tax Regulations, a SMEP has the following characteristics:

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

For a complete definition of a SMEP, see subsection 8510(2) of the Income Tax Regulations.

**Connected Persons:** In accordance with the Income Tax Regulations, 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 Income Tax 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 Income Tax Act.

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

**Plan Administrator:** The plan administrator is the person or the group of persons with ultimate responsibility for administering the plan. In many cases, the plan administrator will be the employer or a board of trustees.

**Line 511**  
If the plan 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 box for non applicable.

**Line 514**  
Indicate the total number of active members, of those specified on line 9 of section 9, who were connected persons (as defined above) at the end of the plan year.

#### Section 8 – 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.