



Connected Person Information Return

An employer has to file this return when, at any time after 1989, an individual is or was connected with the employer and, after 1990, that individual either:

- becomes a member of a registered pension plan (RPP) in which the employer participates on behalf of the individual
- begins to accrue lifetime retirement benefits (LRBs) under a defined benefit provision of an RPP in which the employer participates on behalf of the individual following a period during which the individual did not accrue such benefits

Connected person is defined in subsection 8500(3) of the Income Tax Regulations and includes a person who meets one or more of the following conditions. The person:

- owns, directly or indirectly, at least 10% of the issued shares of any class of the capital stock of the employer, or of any other corporation that is related to the employer
- does not deal at arm's length with the employer
- is a specified shareholder of the employer under paragraph (d) of the definition of "specified shareholder" in subsection 248(1) of the Income Tax Act

See the instructions on the next page for the mailing address of the processing tax centre.

Part 1 – Employee information (print)

First name and initial(s)	Last name	Social insurance number
Address		
City	Province or Territory	Postal code
Enter the actual date that this individual became a member of an RPP or (re)commenced to accrue LRBs under the RPP. This date may not be the same as the RPP start date.	Year	Month Day

Part 2 – RPP information

RPP's name	RPP registration number
Employer's name	Employer's payroll account number
Mailing address	
City	Province or Territory Postal code
Contact person's name	Telephone number

For CRA use – Do not use this area.

To Review		Date received stamp
To Revenue Accounting		
To Taxroll Services		

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 015 on Info Source at canada.ca/cra-info-source.

Instructions

Employer instructions – Fill out this return and send it to us no later than 60 days after the individual becomes a member of an RPP or (re)commences to accrue LRBs under a defined benefit provision of an RPP. If the employer has filed a T1007 return for an employee, a second T1007 return is not required even if that employee recommences to accrue LRBs under a defined benefit provision of an RPP. Keep one copy for your records, and give one copy to the employee. We may assess a penalty if you file your information return late. Each slip is an information return. The penalty assessed is based on the number of information returns you filed late. The late filing penalty is \$25 per day for up to a maximum of 100 days.

Send this return to one of the following addresses:

<p>If your residential address is based in Ontario, Prince Edward Island, Newfoundland and Labrador, Yukon, Nunavut, Northwest Territories and the following cities in the Province of Quebec (Montreal, Quebec City, Laval, Sherbrooke, Gatineau and Longueuil);</p> <p>Send the form to:</p> <p>Canada Revenue Agency Sudbury Tax Centre Pension Workflow Team Post Office Box 20000, Station A Sudbury ON P3A 5C1</p>	<p>If your residential address is based in Manitoba, Saskatchewan, Alberta, British Columbia, Nova Scotia, New Brunswick and the remaining areas of the province of Quebec not listed under the Sudbury Tax Centre;</p> <p>Send the form to:</p> <p>Canada Revenue Agency Winnipeg Tax Centre Pension Workflow Team Post Office Box 14000, Station Main Winnipeg MB R3C 3M2</p>
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Employee instructions – This return is for your information and records only. You do not have to send it to us. Your employer will send the information to us and we will update your records. If your 1990 pension adjustment was zero, we will reduce (for the year shown in Part 1 of this return) your registered retirement savings plan, pooled registered pension plan and specified pension plan deduction limit by \$11,500 or 18% of your 1990 earned income, whichever is less.