



## Registered Pension Plan Annual Information Return

### Instructions

As the **administrator\*** of a registered pension plan (RPP), including a plan deemed to be registered, you must file a Form T244, *Registered Pension Plan Annual Information Return*, with the Canada Revenue Agency (CRA) within 180 days after the end of the plan's fiscal period, as required by paragraph 8409(1)(b) of the *Income Tax Regulations*.

The CRA has developed joint annual information returns with the provincial pension regulators and with the Office of the Superintendent of Financial Institutions (OSFI). If your pension plan is also registered with a provincial pension regulator or the OSFI, you must complete and file the joint annual information return with the provincial authority or the OSFI by the date specified by these regulators for the fiscal period. Do not file separately with the CRA.

If you need a copy of a joint annual information return, or if you have questions on the return that relate to provincial or OSFI pension benefits legislation, contact your provincial pension regulator or the OSFI.

You do not need to file an annual information return for an inactive plan in the years after the year the plan became inactive. For more information, see the Registered Pension Plans Directorate Newsletter No. 96-2, *Waiving the requirement to file a Registered Pension Plan Annual Information Return for an inactive plan*.

Send your completed form to the Registered Plans Directorate, Canada Revenue Agency, Ottawa, ON K1A 0L5. We will return an incomplete form. Make sure to give us all the information, including the seven digit CRA registration number, the date of the plan year-end and the number of months in the current reporting period. Answer all questions unless instructed otherwise.

If the return is filed late, filed incorrectly, or if it is not filed at all, the CRA can impose financial penalties under subsections 162(5) or 162(7) of the *Income Tax Act* and under subsection 147.1(11) of the Act, it can give notice of intent to revoke the registration of the plan.

If you need more information, contact the Registered Plans Directorate at **613-954-0419** or **1-800-267-3100**.

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



## Registered Pension Plan Annual Information Return

(Please print or type)

<b>Section 1 – Plan identification</b>			
Registration number Enter the seven-digit registration number assigned by the Canada Revenue Agency. This number starts with zero or one	Plan type <input type="checkbox"/> <b>Defined benefit*</b> <input type="checkbox"/> <b>Money purchase*</b> <input type="checkbox"/> <b>Combination*</b>	Number of months in reporting period	Plan year-end (Year-Month-Day)
Plan name			
Plan administrator			
Address			
City	Province/Territory	Postal code	Telephone number
Business number	Contact (individual to whom we can direct general enquiries)		
Location of books and records, same as above <input type="checkbox"/> , or:			
Address			
City	Province/Territory	Postal code	
<b>Section 2 – Financial data for the plan's fiscal year</b>			
Report amounts to the nearest dollar.			
<b>Employer contributions</b>			
The total amount of current service and past-service contributions .....			1
<b>Employee contributions</b>			
The total amount of current service, past-service and voluntary contributions .....			2
<b>Transfers received</b>			
Total amount transferred in from other plans (registered pension plans, deferred profit sharing plans, and registered retirement savings plans) .....			3
<b>Net investment earnings (losses)</b>			
If amount is a loss, enclose the amount in brackets .....			4
<b>Payment of benefits</b>			
The total amount of benefits paid .....			5
<b>Transfers out</b>			
Total amount of all transfers to other plans (registered pension plans, registered retirement savings plans, and registered retirement income funds) .....			6
<b>Market/Book value of assets at the beginning of the plan year</b>			
Market value of assets at the beginning of the plan year (for public sector plans <b>only</b> , give the book value when market value is unavailable) .....			7
<b>Market/Book value of assets at the end of the plan year</b>			
Market value of assets at the end of the plan year (for public sector plans <b>only</b> , give the book value when market value is unavailable) .....			8
<b>Actuarial liabilities resulting from plan obligations</b>			
Total actuarial liability based on a funding method that matches contributions with accrued benefits on a reasonable basis .....			9
<b>Date of actuarial liability assessment (year-month-day)</b>			
Date of the last calculation of actuarial liability from plan obligations .....			10

(Vous pouvez obtenir ce formulaire en français à [arc.gc.ca/formulaires](http://arc.gc.ca/formulaires) ou en composant le 1-800-959-7775.)

**Section 3 – Pension plan fund**

(a) During or before the plan year, had all benefit accruals and current service contributions stopped? .....  Yes  No

If yes, enter the date the accruals or the contributions stopped..... 

Year			Month			Day			

(b) By the end of the plan year, were all funds paid out of the plan? .....  Yes  No

If yes, enter the date the last of the funds were paid out..... 

Year			Month			Day			

If the answer is yes to (a) or (b), go to section 11.

**Section 4 – Active members**

(a) How many employees were **active members\*** at plan year-end?

(b) How many active members were **connected persons\*** with the employer?

**Section 5 – Participating employers**

How many employers participated in the plan at plan year-end?

For **specified multi-employer plans\***, go to section 11. For **multi-employer plans\***, go to section 9. For other plans, continue with section 6.

**Section 6 – Member information**

Did any member of this plan participate:

- in any other registered pension plan or deferred profit sharing plan offered by a participating employer of this plan? .....  Yes  No
- in a registered pension plan or deferred profit sharing plan offered by any other employer who does not deal at arm's length with a participating employer of this plan? .....  Yes  No

**Section 7 – Connected persons\***

Have any connected persons joined or left the plan in the plan year? .....  Yes  No

**Section 8 – Corporation control**

In the plan year, has a person or group acquired control of the corporation that is a participating employer of the pension plan? .....  Yes  No

For a money purchase plan, go to section 11.

**Section 9 – Post-1989 past-service benefits**

Did any plan member buy-back post-1989 past-service benefits in the plan year? .....  Yes  No

**Section 10 – Pre-1992 past-service benefits**

Did any plan member who is a connected person buy-back pre-1992 past-service benefits in the plan year? .....  Yes  No

**Section 11 – Certification**

Complete and sign this section. This testifies to the accuracy of the information given and that the plan is administered in accordance with the *Income Tax Act*.

As an **authorized representative\*** of the administrator of the pension plan,

I, \_\_\_\_\_, certify that the information given on this form is, to the best of my knowledge, correct and  
(please print)

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 the related *Income Tax Regulations*.

\_\_\_\_\_ Date

\_\_\_\_\_ Signature of authorized person

\_\_\_\_\_ Title

\_\_\_\_\_ Telephone number

Personal information is collected under the authority of section 147.1 of the *Income Tax Act* 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 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, or a refusal to register 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 [cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html](http://cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), Personal Information Bank CRA PPU 226.