

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 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. You can find the address on page 2 of this return.

If you do not file this return on time, we will charge penalties and charge interest on any amount owing. You have the option to file this return over the Internet.

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 Form T3 RET, Trust Income Tax and Information Return. You can get a copy of Guide T4013, T3 Trust Guide and the T3 Trust Forms Package from our Web site at canada.ca/taxes.

Do not use this area.

Is this an amended return? Yes <input type="checkbox"/> 1 No <input type="checkbox"/> 2		Is this return a first year filing? Yes <input type="checkbox"/> 1 No <input type="checkbox"/> 2		Tax year of return _____		
Name of plan			Account number (if one has been assigned) T - -			
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			Names of other trustees			
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)		▶ _____ Year Month Day		Give the date the trust ceased to exist		
				▶ _____ 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				Year Month Day		

Summary of tax or refund

Tax payable under subsection 207.1(5) on agreements to acquire shares (from Schedule 1 on page 2)	190		• 1
Minus: Payments on account	010	-	2
Balance owing or refund (line 1 minus line 2)	090	=	3
Generally, we do not charge or refund \$2 or less.			
Amount enclosed	095		• 4
Payment: Attach a cheque or money order payable to the Receiver General. Do not mail cash.			
Refund: Complete Form T3-DD, Direct Deposit Request for T3.			

Certification

I, _____, of _____
 (Print name) Address

certify that the information given in this return and on related slips is correct and complete.

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

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 241 below.

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

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	\$

How to file this return**By mail**

Sudbury Tax Centre
T3 Trust Returns Program
Canada Revenue Agency
1050 Notre Dame Avenue
Sudbury ON P3A 6C2

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.