Canada Revenue Agency

Agence du revenu du Canada

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, 875 Heron Rd, 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 **canada.ca/registered-plans-administrators**.

Registered Pension Plan Annual Information Return

(Please print or type)

Section 1 – Plan identification

Registration number Enter the seven-digit registration number assigned by the Canada Revenue Agency. This number starts with zero or one	Plan type ☐ **Defined benefit*** ☐ **Money purchase*** ☐ **Combination***	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 ☐ , or:

Address

City	Province/Territory	Postal code

Section 2 – Financial data for the plan's fiscal year

Report amounts to the nearest dollar.

Employer contributions
The total amount of current service and past-service contributions ………………………………………………………………………… _____ 1

Employee contributions
The total amount of current service, past-service and voluntary contributions………………………………………………………… _____ 2

Transfers received
Total amount transferred in from other plans
(registered pension plans, deferred profit sharing plans, and registered retirement savings plans)…………………………………… _____ 3

Net investment earnings (losses)
If amount is a loss, enclose the amount in brackets………………………………………………………………………………………… _____ 4

Payment of benefits
The total amount of benefits paid……… _____ 5

Transfers out
Total amount of all transfers to other plans
(registered pension plans, registered retirement savings plans, and registered retirement income funds)……………………………… _____ 6

Market/Book value of assets at the beginning of the plan year
Market value of assets at the beginning of the plan year
(for public sector plans **only**, give the book value when market value is unavailable) ………………………………………………… _____ 7

Market/Book value of assets at the end of the plan year
Market value of assets at the end of the plan year
(for public sector plans **only**, give the book value when market value is unavailable) ………………………………………………… _____ 8

Actuarial liabilities resulting from plan obligations
Total actuarial liability based on a funding method that matches contributions with accrued benefits on a reasonable basis …………… _____ 9

Date of actuarial liability assessment (year-month-day)
Date of the last calculation of actuarial liability from plan obligations ……………………………………………………………………… _____ 10

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