



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; or
- 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; or
- 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*.

Employer instructions – Complete this return and send it to us no later than 60 days after the individual becomes a member of the RPP or (re)commences to accrue LRBs under a defined benefit provision of the 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. Send this return to Pension Workflow Section, Ottawa Technology Centre, 875 Heron Road, Ottawa ON K1A 1A2. Keep one copy for your records, and give one copy to the employee.

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 (RRSP) deduction limit by \$11,500 or 18% of your 1990 earned income, whichever is less.

Part 1 – Employee information

First name and initial	Last name	Social insurance number		
Address				
City		Province or territory	Postal code	
Enter the actual date that this individual became a member of the 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 – Please do not write in this area

To Review		Date received stamp
To Revenue Accounting		
To Taxroll Services		

Privacy Act, Personal Information Bank number CRA PPU 005