



EMPLOYEES' PENSION PLAN INCOME TAX RETURN

As a trustee of a trusteed 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 the completed return, along with the required financial statements, to the Ottawa Technology Centre, 875 Heron Road, Ottawa ON K1A 1A2 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. If you do not file this return on time, we may impose penalties and charge interest on any amount owing.

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 subject to tax. To report taxable income or claim a Part XII.2 tax credit, complete a T3 Trust Income Tax and Information Return. You can get a copy of the publication T4013, T3 Trust Guide and the T3 Trust Forms Package from our Web site at www.cra.gc.ca.

Unless otherwise stated, the sections, subsections, and paragraphs we refer to in this return are from the Income Tax Act.

Form with fields: Is this an amended return? (Yes/No), Is this return a first year filing? (Yes/No), Name of plan, Account number, Name of trustee or pension corporation filing this return, Plan registration number, Mailing address of trustee or pension corporation, Telephone number, Address where trust or pension corporation keeps its books and records, Return for tax year, Names of other trustees, Province or territory of residence of the plan, Give the date the trust: (effective date of registration / ceased to exist), 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.

Summary of tax and refund

Table with 2 columns: Description and Amount. Row 1: Tax payable under subsection 207.1(5) on agreements to acquire shares (from Schedule 1 on page 2) ... 140 =. Row 2: Minus: Payments on account ... 010 -. Row 3: Balance owing or refund (line 1 minus line 2) ... 090 =. Row 4: Amount enclosed ... 095 =.

Payment: Attach a cheque or money order payable to the Receiver General. Do not mail cash.

Certification

Certification box containing: I, _____, of _____, certify that the information given in this return is, to the best of my knowledge, correct and complete. Fields for: Signature of trustee or trust company official, Position or office (if trustee is a corporation), Telephone number, Date.

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 that differed from their 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.

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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** contributions, forfeitures, and income received by the trustees or pension corporation were:

- invested in life insurance, annuity, deposit administration, or segregated fund contracts (with an insurance company or the Annuities Branch, Employment Insurance Commission); and
- 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) or paragraph 254(a) of the <i>Income Tax Act</i>)		Employees' past service contributions	
		Employers' current service contributions	
Administration costs and expenses incurred in earning income		Employers' past service contributions	
Capital losses		Investment income (interest, dividends, etc.)	
Other disbursements (specify)		Capital gains	
		Other (specify)	
Total disbursements and losses	\$		
		Total receipts and gains	\$
		Minus: Total disbursements and losses	
		Net increase (decrease) in the pension plan	\$