



Application to Amend a Registered Pension Plan

- As the pension plan **administrator**, you must fully complete this form when you request acceptance of an amendment to a registered pension plan under subsection 147.1(4) of the *Income Tax Act*.
- All questions on the form must be answered unless you are instructed otherwise. Incomplete forms will be considered incomplete applications and will be returned to the submitter.
- You do not have to file this form if the amendments you are submitting are solely in response to the Registered Plans Directorate's request for an amendment to the plan. Please use Form T2011, **Registered Pension Plan Change of Information** instead, if the changes relate **only** to the contact person and/or address of the plan sponsor, pension plan administrator, trustees, insurance carrier and/or consultant.
- Send us a completed copy of this form and include a **certified copy** of the amendment, plan revision, or change in funding medium no later than 60 days from the date on which the amendment was made, as required by subsection 8512(2) of the *Income Tax Regulations*. For plans required by law to establish a pension committee, see **Registered Plans Directorate Newsletter no. 04-2**.
- Should you require more space to provide us with information, please use **Appendix A** located at the end of this form, or attach the information on additional sheets, using the same format.

Send the documents by registered mail to: Canada Revenue Agency, Registered Plans Directorate, Ottawa ON K1A 0L5.

Throughout the form, certain words have been linked to a glossary. You can also obtain more information from the **Registered Pension Plan Guide T4099E** or by calling us at 613-954-0419 or 1-800-267-3100.



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(Please print or type)

Section 1 – Plan identification			
(a) Registration number – Enter the seven-digit registration number assigned by the Canada Revenue Agency. This number begins with zero or one.			Registration number
Prior to this amendment, the plan was a (check all that apply):			
<input type="checkbox"/> defined benefit plan	<input type="checkbox"/> money purchase plan	<input type="checkbox"/> combination plan	<input type="checkbox"/> multi-employer plan
<input type="checkbox"/> specified multi-employer plan	<input type="checkbox"/> designated plan	<input type="checkbox"/> flexible pension plan	
(b) Name of the pension plan – Enter the official name of the plan (prior to this amendment): _____			
(c) Has the name of the pension plan changed? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide the new name of the plan: _____			
(d) Has the plan's fiscal year end changed? <input type="checkbox"/> Yes – New fiscal year end: M M D D or <input type="checkbox"/> No			
Section 2 – Administrator information			
If the pension plan is administered by an employer, complete Section 2, part (a)(i). If the pension plan is required by law to establish a pension committee or is administered by a board of trustees, complete Section 2, part (a)(ii) by inserting the name of the pension committee or board of trustees in the "Care of" field. For language of correspondence, indicate the language in which the person named prefers to receive correspondence. Under "Contact," enter the name and telephone number of an individual to whom we can direct general enquiries.			
(a) Provide the name and current address of the plan administrator :			
(i) Name of the plan administrator _____			
Address _____			
City	Province	Postal code	Telephone
Contact	Telephone Ext.	Language of correspondence <input type="checkbox"/> English <input type="checkbox"/> French	
OR			
(ii) Care of _____			
Address _____			
City	Province	Postal code	Telephone
Contact	Telephone Ext.	Language of correspondence <input type="checkbox"/> English <input type="checkbox"/> French	
(b) Is this a change of plan administrator? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Subsection 147.1(6) of the <i>Income Tax Act</i> requires the administrator of a pension plan to be resident in Canada or to have received permission from the Minister in writing to be non-resident.			
(c) Has the plan administrator changed to a person who is not resident in Canada? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, please complete the following: As an authorized representative of the administrator of this pension plan, I, _____, confirm the ability (please print)			
and commitment of the administrator to perform the duties and obligations of an administrator and to comply with all of the conditions required or imposed by the Canadian <i>Income Tax Act and Regulations</i> with respect to a registered pension plan, including the filing of information returns, actuarial valuation reports, pension adjustments, past service pension adjustments and pension adjustment reversals, as required.			
I also confirm that the administrator will retain and make available, upon request, the books and records for examination by the Canada Revenue Agency (CRA), either by submitting them to a tax services office or by assuming the travel costs incurred by a CRA officer to visit the location of such books and records.			
Date	Signature	Title	Telephone

(d) Has the mailing address where you would like us to send **all** pension plan correspondence changed?

Yes No Same as plan administrator

If yes, please provide the new mailing address:

Company name			
Address			
City	Province	Postal code	Telephone
Contact	Telephone Ext.	Language of correspondence <input type="checkbox"/> English <input type="checkbox"/> French	

(e) Has the **delegated administrator** changed?

Yes No No delegated administrator

If yes, please provide the name of the firm or the individual to whom the plan **administrator** has delegated to perform the duties indicated.
Note: If the name of a firm is provided, any representative of that firm may perform the delegated duties.

Name of the delegated administrator			
Address			
City	Province	Postal code	Telephone
Contact	Telephone Ext.	Language of correspondence <input type="checkbox"/> English <input type="checkbox"/> French	

(f) Have the duties of the **delegated administrator** changed?

Yes No No delegated administrator

If yes, please indicate the following:

Receipt and submission of Form T244 or other annual information return	Delegated? <input type="checkbox"/> Yes <input type="checkbox"/> No
Signing of all other forms (such as Form T920)	<input type="checkbox"/> Yes <input type="checkbox"/> No

Signature of the administrator _____
Signature

(required if changes have been made with respect to the delegated administrator)

Section 3 – Amendment identification

(a) Effective date of the amendment
Note: If the amendment includes several effective dates, write the earliest chronological date in the space below

Y	Y	Y	Y	M	M	D	D
---	---	---	---	---	---	---	---

(b) Amendment number (if applicable) _____

Section 4 – Employer information

(a) Has the name of the **plan sponsor** changed? Yes No

From _____ To _____

(b) Has any **participating employer** been added to, or removed from the plan? Yes No

If yes, please provide the name of every participating employer added or removed from the plan.
 For each of them, enter the first 9 digits of the Business Number (i.e. the number under which the employer deducts employer contributions to the registered pension plan and remits payroll deductions to the Canada Revenue Agency).

Participating employer	Business Number	Added	Removed
_____	-----	<input type="checkbox"/>	<input type="checkbox"/>
_____	-----	<input type="checkbox"/>	<input type="checkbox"/>
_____	-----	<input type="checkbox"/>	<input type="checkbox"/>

List additional **participating employers** added or removed in **Section II of Appendix A**, if necessary.

Section 5 – Funding information

(a) Has the **funding medium** changed? Yes No

If yes, please identify how the benefits are to be funded, as a result of the amendment (check all that apply):

- insured insurance policy number _____
- trusteed
- other (specify) _____

(b) Has the name or address of the financial institution or trustee for the funding medium changed? Yes No

If no, go to Section 6.

If yes, please complete the following. If individual trustees, list the address of the trustee to whom correspondence should be directed.

(i) Name _____

Address _____

City	Province	Postal code	Telephone
Contact	Telephone Ext.	Language of correspondence <input type="checkbox"/> English <input type="checkbox"/> French	

Name of second individual trustee (if applicable) _____

Is this trustee resident in Canada? Yes No

Name of third individual trustee (if applicable) _____

Is this trustee resident in Canada? Yes No

Complete Section 5, part (b)(ii) only if the plan is now funded by two separate funding media.

(ii) Name _____

Address _____

City	Province	Postal code	Telephone
Contact	Telephone Ext.	Language of correspondence <input type="checkbox"/> English <input type="checkbox"/> French	

Section 6 – Plan details

(a) How many members are currently accruing benefits under the plan (**active members**)?

Does this amendment:

- (b) change the defined **benefit accrual rate** or formula? Yes No No **defined benefit** provision
- (c) change the **money purchase contribution rate**? Yes No No money purchase provision
- (d) add or remove a **defined benefit** provision? Adds Removes N/A
- (e) add or remove a **money purchase** provision? Adds Removes N/A
- (f) cause a full or partial plan **conversion**? Yes No
- (g) result in a plan **merger**? Yes No

If yes, please provide the registration number of the other affected pension plan: _____

- (h) result in a plan **split**? Yes No

If yes, please provide the registration number of the other affected pension plan: _____

- (i) add or remove the ability to make **additional voluntary contributions** (“AVCs”)? AVCs added AVCs removed No change
- (j) add or remove **bridging benefits**? Added Removed No change
- (k) add or remove **optional ancillary benefits** under a **flexible pension plan**? Added Removed No change or not a flexible pension plan
- (l) add or remove the post-retirement indexing of benefits? (for this question, ignore ad hoc indexing) Added Removed No change
- (m) change the definition of **pensionable service**? (if the plan contains a **defined benefit** provision) Yes No No defined benefit provision

If yes, please answer (i), (ii) and (iii) below:

- (i) Has past service been added or upgraded? Yes No N/A
- (ii) Has pre-1990 service been added or upgraded? Yes No N/A
- (iii) Has **foreign service** been added or upgraded? Yes No
- (n) change the definition of **earnings** on which the contributions and/or the **defined benefits** are based? Yes No
- (o) make the plan a **multi-employer plan**? Yes No
- (p) make the plan a **specified multi-employer plan**? Yes No
If yes to (p), submit the portion(s) of the collective agreement relevant to the pension plan.
- (q) make the plan a **designated plan**? Yes No

Section 7 – Connected persons

(a) Are new **connected persons** participating in the plan?
If no to (a), go to Section 8.

Yes No

(b) Provide the following details:

Participating employer

Person connected

Social insurance number

If more space is required, please provide the information in **Section I of Appendix A**.

Section 8 – Plans based on an approved specimen

(a) Prior to the amendment, did the plan text and/or **funding medium** conform to an approved specimen?

Yes No

(b) Further to the amendment, has the plan text and/or funding medium changed so that it now conforms to an approved specimen?

Yes No

If no, go to Section 9.

Complete the following if the specimen to which the plan text and/or **funding medium** now conforms to has changed:

I certify that, except for the details of the permitted variables submitted with the application, the plan text and the funding medium conform in all respects to the specimen numbered

_____ -P _____ -F _____ -SP
(specimen plan text) (specimen funding document) (specimen plan text and funding document)

Name of the company that secured the approval of the specimen(s) _____

Name of an **authorized representative** of that company _____
(Please print)

_____ Date _____ Signature _____ Title _____ Telephone

Section 9 – Cessation / termination of plan

(a) Has the plan become **inactive**?
If no, go to Section 10.

Yes No

If yes, please specify the date the plan became inactive:

| Y | Y | Y | Y | M | M | D | D |

(b) Have all of the funds been disbursed from the plan?
If no, go to Section 9, part (c).

Yes No

(i) Date of final distribution of funds from the plan:

| Y | Y | Y | Y | M | M | D | D |

(ii) Manner of final distribution of funds from the plan (check all that apply):

annuity purchases

transfers under section 147.3 of the *Income Tax Act*

cash payment to members

cash payment to employers

(c) Does this amendment provide additional benefits to members on **windup**?

Yes No

Section 10 – Certification

The plan **administrator** or the delegated administrator (where that task has been delegated) must sign the certification before we can approve the plan amendment.

As an **authorized representative** of the administrator of this pension plan, I, _____, (Please print)

certify that the information given on this application is, to the best of my knowledge, correct and 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 related *Regulations*, and where copies of documents are attached, they are **true copies of the originals**.

_____ Date _____ Signature _____ Title _____ Telephone _____

Section 11 – Documents attached

- | | |
|---|--|
| <input type="checkbox"/> Pension plan text | <input type="checkbox"/> Actuarial valuation report |
| <input type="checkbox"/> Trust document | <input type="checkbox"/> Proportionality test |
| <input type="checkbox"/> Insurance contract | <input type="checkbox"/> 50/50 demonstration |
| <input type="checkbox"/> Amendment | <input type="checkbox"/> Cost certificate |
| <input type="checkbox"/> Board resolution or bylaw | <input type="checkbox"/> Evidence of reasonable remuneration in respect of pre-reform service for connected persons |
| <input type="checkbox"/> Collective agreement (SMEP) | <input type="checkbox"/> Employee booklet (flexible pension plan), if any |
| <input type="checkbox"/> Specimen variable sheet | |
| <input type="checkbox"/> Other (please specify) _____ | |

Appendix A

Section I – Additional connected persons

Use this area to list additional members who are **persons connected** with a participating employer if the space provided in Section 7, part (b) is not sufficient:

Participating employer	Person connected	Social insurance number
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Attach a separate sheet providing any additional information in the same format if necessary.

Section II – Additional participating employers

Use this area to list additional **participating employers** if the space provided in Section 4, part (b) is not sufficient:

Participating employer	Business Number	Added	Removed
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>

Attach a separate sheet providing any additional information in the same format if necessary.