

SPECIMEN Annual Information Return (AIR)

DO NOT SEND IN THIS FORM.

AIRs must be submitted to FCAA via the Registration and Licensing System (RLS)

The fields highlighted in yellow are the data that you will need to know prior to being able to completing the AIR in RLS.

Plan identification			
Registration No. System Generated	Plan Name System Generated		
Plan Reporting Period	_____ to _____ YYYY/MM/DD	_____ to _____ YYYY/MM/DD	_____ <u>System Calculated</u> # of Mos

Plan Participants			
Administrator			
Company Name or Board of Trustees Name System Generated			
The Plan Administrator: (check one) System Generated <input type="checkbox"/> A Board of Trustees. <input type="checkbox"/> The Employer.			
Contact Name of the person who represents the Plan Administrator _____		Title _____	
Address _____			
City/Town _____		Province or territory _____	Postal Code _____
Telephone _____	Fax _____	E-mail _____	
Plan Sponsor (If same as above, please check box <input type="checkbox"/> and continue to next participant)			
Plan Sponsor Name System Generated			
Contact Name of the person who represents the Plan Sponsor _____		Title _____	
Address _____			
City/Town _____		Province or territory _____	Postal Code _____
Telephone _____	Fax _____	E-mail _____	

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Fund Holder			
Plan Fund Holder Name <i>System Generated</i>		Policy No. (if applicable) <i>System Generated</i>	
The fund of the plan is held by: (check one) <i>System Generated</i> <input type="checkbox"/> An insurance company pursuant to a contract for insurance. <input type="checkbox"/> A trust governed by a written trust agreement pursuant to which the trustees are three or more individuals (provide list of names) <input type="checkbox"/> A trust governed by a written trust agreement pursuant to which the trustees are a trust corporation. <input type="checkbox"/> Other: _____			
Contact Name of the person who represents the Fund Holder <i>System Generated / but if individual trustees – then provide updated information as necessary</i>		Title <i>System Generated / but if individual trustees – then provide update</i>	
Address <i>System Generated / but if individual trustees – then provide update</i>		City/Town <i>System Generated / but if individual trustees – then provide update</i>	
Province or territory <i>System Generated / but if individual trustees – then provide update</i>	Postal Code <i>System Generated / but if individual trustees – then provide update</i>	Telephone <i>System Generated / but if individual trustees – then provide update</i>	Fax <i>System Generated / but if individual trustees – then provide update</i>
E-mail <i>System Generated / but if individual trustees – then provide update</i>			

Additional Information
<u>Participating Employers</u> a. How many employers participated in the plan at the end of the plan year? _____ b. During the reporting period covered by this AIR, are you aware if any participating employer has filed for bankruptcy or been placed under the protection of the <i>Companies' Creditors Arrangement Act (Canada)</i> or the <i>Bankruptcy and Insolvency Act (Canada)</i> ? <input type="checkbox"/> Yes <input type="checkbox"/> No (if Yes, please identify the employer(s))
<u>Designated Plans</u> c. Is the plan a designated plan as defined by section 8500(1) and 8515 of the <i>Income Tax Regulations (Canada)</i> (ITR)? <input type="checkbox"/> Yes <input type="checkbox"/> No
<u>Connected Persons and Specified Individuals</u> d. How many of the active members were persons connected within the meaning of section 8500(3) of the ITR? _____ e. How many of the active members were specified individuals within the meaning of section 8515(4) of the ITR? _____ f. Has any connected person joined or left the plan during the reporting period covered by this AIR? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
<u>Defined Benefit (DB) Provisions Only</u> <u>Indexation</u> g. Were adjustments made to pensions-in-pay during the reporting period covered by this AIR? (choose one) <input type="checkbox"/> Yes – in accordance with the requirements of the plan for regular adjustment <input type="checkbox"/> Yes – pursuant to a collective bargaining agreement <input type="checkbox"/> Yes – based on the decision of the employer or board of trustees <input type="checkbox"/> No h. If yes, what was the basis for the adjustment? (choose one) <input type="checkbox"/> Full Consumer Price Index <input type="checkbox"/> Partial Consumer Price Index <input type="checkbox"/> Excess Interest <input type="checkbox"/> Percentage: _____ % <input type="checkbox"/> Flat Dollar: \$ _____
<u>Surplus Utilization</u> i. If surplus assets were used to provide employer contributions to the plan during the period in review, was a written notice provided to members and former members? (check one) <input type="checkbox"/> Yes, see attached copy of the notice <input type="checkbox"/> Yes, previously filed with Superintendent <input type="checkbox"/> No

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Administration

Multi-Jurisdictional Pension Plans

- a. With respect to a plan which provides benefits to members and former members of two or more pension jurisdictions, does the Administrator track which law applies to the benefits of former members, including pensioners and other beneficiaries?
 Yes No N/A (check N/A if the plan is not a multi-jurisdictional pension plan)

Location of books or records

- b. If the books or records of the plan are located at the Administrator's address as listed previously, check this box , otherwise, please provide the full location details (Company name, contact information, address, email, etc.)

Amendments

- c. Check the appropriate box(es) if any of the following have been amended during the reporting period covered by this AIR:

- | | | | |
|---|---|--|---|
| <input type="checkbox"/> No amendments made | <input type="checkbox"/> Plan Sponsor Participating Employers | <input type="checkbox"/> Plan Fund Holder
<input type="checkbox"/> Plan Custodian
<input type="checkbox"/> Plan Name | <input type="checkbox"/> Plan Provisions
<input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Plan Fiscal Year | | | |
| <input type="checkbox"/> Plan Administrator | | | |

- d. If any boxes are checked above, have the amendments been filed with the Superintendent? Yes No (if no, please explain)
- e. If any boxes are checked above, please provide the amendment number(s), by-law(s) and/or resolution date(s) and a brief description of the amendment(s): _____

Investments

With respect to a plan where the members and former members **do not** make their own investment decisions:

- f. Does the plan have a written statement of investment policies and procedures which complies with *The Pension Benefits Regulations, 1993* (Regulations)? Yes No N/A
- g. Does the Administrator have evidence showing that the written statement of investment policies and procedures had been reviewed during the period covered by this AIR? Yes No N/A

Canada Revenue Agency Information

- a. Under the *Income Tax Act* (Canada), a plan is considered inactive when current service contributions to the plan have ceased and members have ceased accruing benefits. Did the plan become inactive in this or in a previous fiscal year? Yes No
 If yes, date the plan became inactive _____ (YYYY/MM/DD)
- b. Were the total plan funds distributed in accordance with a plan termination? Yes No
 If yes, date of final distribution? _____ (YYYY/MM/DD)

Specified multi-employer plan, as defined under the *Income Tax Act* (Canada), proceed to Section 8.
Multi-employer plan, as defined under the *Income Tax Act* (Canada), proceed to question e. in this section.
All other plan types continue with question c.

- c. Did any member of the plan participate:
- in any other registered pension plan or deferred profit sharing plan provided by the sponsor?
 Yes No
 - in any other registered pension plan or deferred profit sharing plan of the employer(s) who does not deal at arm's length with the sponsor? Yes No
- d. During the reporting period covered by this AIR, has a person or group acquired control of the corporation that is sponsoring the plan? Yes No

Defined contribution plan, proceed to Section 8. All other plan types continue to question e.

- e. Questions applicable to any plan which contains defined benefit provisions:
- Were any plan members provided with post-1989 past service benefits in the plan year?
 Yes No N/A
 - Have any plan members who are connected persons been provided with pre-1992 past service benefits in the plan year?
 Yes No N/A

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Contributions			
Member Contributions (excluding special payments)		Employer Contributions (excluding special payments)	
Actual Required Member	\$	Actual Required Employer	\$
Voluntary Member	\$	Less Surplus Used (DB Only)	-\$
Optional Ancillary (DB Only)	\$	Less Forfeitures Used (DC Only)	-\$
Total (sum member contributions)	Box 8.1 \$ System Calculated	Total (sum employer contributions)	Box 8.2 \$ System Calculated
Special Payments (DB only)			
Type of Payment	Date Established	Unfunded Liability or Solvency Deficiency	Payments made during the period in review
Unfunded Liability	To be listed separately	\$	\$
Solvency Deficiency	To be listed separately	\$	\$
Lump sum payments to fund Transfer Deficiencies			\$
Other (please describe)			\$
Total Special Payments (sum special payments)			Box 8.3 \$ System Calculated
Total Contributions and Special Payments (DB Only)			
Contributions and Special Payments			
a. Were the contributions and special payments reported in section 8 of this AIR determined in accordance with the recommendations provided in the actuarial valuation report or cost certificate most recently filed with the Superintendent? <input type="checkbox"/> Yes <input type="checkbox"/> No			
b. If no to a., please explain: _____			

Pension Fund	
(a) Market value of assets at beginning of reporting period covered by this AIR	\$
(b) Total contributions and special payments reported in Box 8.1 + Box 8.2 + Box 8.3	\$
(c) Amounts transferred in from other plans	\$
(d) Payment of benefits from the plan	-\$
(e) Transfer of benefits to other plans	-\$
(f) Net investment earnings / (losses)	\$
(g) Administrative expenses	-\$
(h) Market value of assets at end of reporting period covered by this AIR	\$
(i) Actuarial liabilities resulting from plan obligations (DB Only)	\$
(j) Date of actuarial liability assessment (DB Only)	

Note: The sum of [(line (b)) + line (c) + line (d) + line (e) + line (f) + line (g)] should equal the difference in the asset values reported as at the end of the reporting period (line (h)) and as at the beginning of the reporting period (line (a)).

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Membership (PE = Provincial Employment; IE = Included Employment; DO NOT include PE in IE)

A. Membership Profile				
	Active Male Members (Column 1)		Active Female Members (Column 2)	
	PE*	IE*	PE*	IE*
Newfoundland & Labrador				
Prince Edward Island				
Nova Scotia				
New Brunswick				
Québec				
Ontario				
Manitoba				
Saskatchewan				
Alberta				
British Columbia				
Northwest Territories				
Yukon Territory				
Nunavut Territory				
Outside Canada				
Totals	Box 10.1 System Calculated	Box 10.2 System Calculated	Box 10.3 System Calculated	Box 10.4 System Calculated
Total of all active members (Box 10.1 + Box 10.2 + Box 10.3 + Box 10.4)			Box 10.5 System Calculated	
Total of all former members (i.e. deferred members) and other beneficiaries not in receipt of a pension				Box 10.6
Total of all former members (i.e. pensioners) and other beneficiaries in receipt of a pension				Box 10.7
Total formal members				System Calculated
B. Active Membership Movements				
Number of active members as at the plan's previous plan year end			Line (a)	
New entrants (employees who joined the Plan during the Plan year)			Line (b)	
Subtotal			(a) + (b) = Line (c)	
Exits (employees who ceased to be active during the plan year for the following reasons):				
Retirement			Line (d)	
Death			Line (e)	
Termination as an active member			Line (f)	
Total Exits			(d) + (e) + (f) = Line (g)	
Total number of active members as at the end of the Plan year (MUST equal Box 10.5)			(c) - (g) = Line (h)	

Certification and Payment

- If service provider assisted with AIR, service provider declaration section.
- Administrator certification section. Administrator payment section.