

Form 2 Annual Information Return

For Staff Use Only	Stamp
Entered: _____	
Cheque No: _____	
Amount: \$ _____	
Reviewed: _____	

► **Use this form** for a pension plan regulated by the Province of Nova Scotia only.
Do not use this form for a pension plan regulated by another province or the federal government.

1. Give plan information

Name of pension plan: _____
Registration number: _____
Policy or trust number: _____
Plan year ending (yyyy/mm/dd): _____
Number of months in plan year: 12 months Other: _____

2. Give plan administrator's contact information

If the administrator is a corporation, pension committee, or board, use the name of the corporation, committee, or board.

Name of administrator or sponsor: _____
Name and title of contact person: _____
Mailing Address: _____ City or town: _____
Postal Code: _____ Phone number: _____
Fax number: _____ Email address: _____

3. Give location of the plan's books and records

Same as above.

Other address: _____
City or town: _____ Postal code: _____

4. Was the plan AMENDED during the plan year under review?

- No.** Continue to item 5.
- Yes.** If yes, have the amendments been submitted to the office of the Superintendent of Pensions?
 - No.**
 - Yes.** If yes, have all eligible employees, members, and affected former members been informed of plan amendments?
 - Yes.**
 - No.** If no, please explain: _____

5. Did contributions or benefit accrual CEASE during the pension plan year?

- No.** Continue to item 6.
- Yes.** If yes, give the following information:
 - the effective date of cessation (yyyy/mm/dd): _____
 - the date of final distribution of funds (yyyy/mm/dd): _____
 - the reason for cessation: _____
 - replaced by RRSP
 - merged with or replaced by another registered pension plan—
Registration number: _____
 - company dissolved
 - no members left
 - financial considerations
 - other reasons described here:

If more than one employer participated in the pension plan, complete questions 6, 7, and 8:

6. How many employers participated in the plan at the end of the pension plan year?

Number of employers: _____

7. List any employers ADDED to the plan since your last return was filed

Employer name: _____

Employername: _____

Employername: _____

8. List any employers DELETED from the plan since your last return was filed

Employer name: _____

Employername: _____

Employername: _____

9. Submit financial data applicable to the plan year

Complete on a "**cash basis**," including only deposits and payments made DURING the period.

A	Market value of assets at beginning of plan year	\$
Member Contributions		
B	Required contributions	\$
C	Additional voluntary contributions	\$
D	Optional contributions (Defined Benefit provisions only)	\$
Employer Contributions		
E	Actual current service contributions	\$
F	Contributions paid from surplus, termination credits used, or previous year credit balance used.	\$
G	Special payments for unfunded liability	\$
H	Special payments for solvency deficiency	\$
Other Amounts		
I	Amounts transferred in from other plans	\$
J	Amounts transferred out to other plans	\$ ()
K	Net investment	earnings \$
		losses \$ ()
L	Benefits paid (i.e., pensions, cash settlements, etc.)	\$ ()
M	Expenses paid from the fund	\$ ()
N	Market value of assets at end of plan year (sum of A through M)	\$

Remarks:

10. Audited Financial Statements

- A) The administrator is required to file **plan** year end audited financial statements for the **pension fund** no later than 6 months after the end of the plan year as per Nova Scotia Pension Benefits Regulation 66.



Audited financial statements attached.

- B) The **plan** is not a multi-employer pension plan or a plan established by a pension fund society and the administration is not required to file audited financial statements as at least one of the following applies to the pension plan:

The market value of the plan's assets at the end of the plan's fiscal year is less than \$5,000,000 or all of the funds of the plan are held in any of the following:

- (i) any type of account, by 1 insurance company,
- (ii) pooled funds for which custody is provided by a single trust company and which are audited, at least annually, in accordance with the principles and standards set out in the Handbook of the Canadian Institute of Chartered Accountants,
- (iii) a life annuity.

11. Reconcile membership

An **active member** is any employee who has not terminated employment, retired, or died (including transferred employees and employees who are on suspension or disability).

A	Number of active members reported at Plan's previous year end	
B	New active members	
Exits due to:		
C	Individual termination	()
D	Bulk termination (location closures, termination of identifiable groups, etc.)	()
E	Retirement	()
F	Death	()
G	Number of active members at the Plan's year end (Sum of A through F)	

* Please note these members are included in (G) the number of active members at the Plan's year end.

Number of active members on suspension (lay-off / leave of absence)*	
Number of active members on disability*	

12 Calculate fees based on active membership and attach payment



Cheque attached, made payable to the Minister of Finance.

AREA OF EMPLOYMENT	Number of members		
	Male	Female	Total
Alberta			
Newfoundland			
Prince Edward Island			No fee required for PEI members
Nova Scotia			
New Brunswick			
Quebec			
Ontario			
Manitoba			
Saskatchewan			
British Columbia			
Yukon Territories			
Northwest Territories			
Territory of Nunavut			
Federal Employees			
			FEE ENCLOSED
Total members requiring a fee *			x \$5.80 = \$
OR late payment fee **			x \$8.75 = \$

The total number of male and female employees on this page should be equal to 11G on page 4.

* Fees: \$5.80 per member (no fee required for Prince Edward Island members)

Minimum \$116.65

Maximum \$8,749.75

** **Late payment fees - if filed more than six months after plan's fiscal year end:**

\$8.75 per member (no fee required for Prince Edward Island members)

Minimum \$175.00

Maximum \$13,124.60

13. Is this a defined benefit plan, or a combination plan (defined benefit/defined contribution)?

- No. Continue to item 14.
- Yes. If yes, have adjustments been made to pensions in pay during the plan year under review?
 - No.
 - Yes, in accordance with a requirement of the plan for regular adjustment of benefits.
 - Yes, under a collective agreement.
 - Yes, voluntarily by the employer.
 - Yes, as described here:



14. Complete SCHEDULE A as required by the Canada Revenue Agency (see pages 8 and 9)

Yes No

15. Sign the certification and consent

I declare that I am

the Administrator of the plan

an agent or representative or officer of the Administrator authorized by the Administrator to file this Return and to give this certification

I certify each of the following, to the best of my knowledge:

- the contributions paid to the pension plan have been at least equal to those required by the current plan document and any Actuarial Information Summary (AIS) or cost certificate filed with the office of the Nova Scotia Superintendent of Pensions, and they have been remitted within the time period required by the Pension Benefits Act and Regulations
- the plan has been administered in accordance with the requirements of the plan and the Pension Benefits Act and Regulations
- the plan's investments have been made and managed in accordance with the Statement of Investment Policies and Procedures (SIPP) and the Pension Benefits Act and Regulations
- the SIPP was reviewed in the last fiscal year and, where applicable, a copy was filed with the plan actuary
- where the members are making individual investment decisions, they have been provided with sufficient information to make informed investment decisions
- where applicable, the Audited Financial Statement for the fiscal year covered by this Annual Information Return was filed with the Nova Scotia Superintendent of Pensions
- the details entered on this Annual Information Return (including Schedule A) are true and correct

Signature: _____ **Date (yyyy/mm/dd):** _____

Form 2 **Annual Information Return**

Last name: _____ First name: _____

Position or Title: _____

Company name: _____

Mailing Address: _____ City or town: _____

Postal Code: _____ Phone number: _____

Fax number: _____ Email address: _____

Comments (if any):

It is an offence under the Criminal Code, R.C.S.C. 1985, c C-46, as amended, for anyone to knowingly make or use a false document with the intent that it be acted on as genuine.

This form is approved by the Superintendent of Pensions under subsection 31(1) of the Pension Benefits Act, R.S.N.S.

16. Return the form and fee

By mail to: Finance and Treasury Board
Pension Regulation Division
PO Box 2531
Halifax, NS B3J 3N5

By fax to: 902-424-5327

By courier to: Finance and Treasury Board
Pension Regulation Division
1723 Hollis St, 4th floor
Halifax, NS B3J 1V9

Questions? Email pensionreg@novascotia.ca

For purposes of Item 1, an **active member** is an employee who accrues benefits in a defined benefit plan, or who makes contributions, or on whose behalf the employer makes contributions to a money purchase plan.

According to subsection 8500(3) of the *Income Tax Regulations* a connected person is generally one who:

- owns directly or indirectly, 10% or more of the issued shares of any class of the capital stock of the employer or a related corporation;
- does not deal at arm's length with the employer; or
- is a specified shareholder of the employer by reason of paragraph (d) of the definition of specified shareholder in subsection 248(1) of the Income Tax Act.

Problems completing the Schedule

If you are having problems completing the Canada Revenue Agency Schedule, please contact the Canada Revenue Agency's Registered Plans Directorate, General Enquiries Section at **613-954-0419** in the Ottawa area or **1-800-267-3100** toll free elsewhere in Canada.

1. How many active members at plan year-end were persons connected with the employer?

A specified multi-employer plan (SMEP) has the following characteristics:

- the plan is a multi-employer plan (MEP); (see definition below)
- employers participate in the plan under a collective bargaining agreement and contributions are according to a negotiated formula;
- employer contributions are based on hours worked by employees or some other similar measure;
- all or nearly all (90% is acceptable) of the employers are taxable entities; and
- it is expected that at least 15 non-related employers will contribute to the plan in the year, or at least 10% of the active members of the plan will be employed in the year by more than one participating employer.

Under certain conditions on application by the plan administrator, the Minister of National Revenue may designate a plan to be a SMEP under 8510(2) (b) of the Regulations. For a complete definition of a SMEP, please refer to section 8510 of the Regulations.

If your plan is a SMEP, there are no further questions.

A MEP Plan

A MEP is a plan for which, at the beginning of the year, it is reasonable to expect that at no time in the year will more than 95% of the active plan members be employed by a single employer or by a related group of participating employers. For a complete definition of a MEP, see subsection 8500(1) of the Regulations.

For MEPs, go to Item 4. For other plans, continue with Item 2.

2. Did any member of this plan participate: in any other registered pension plan (RPP) or deferred profit sharing plan (DPSP) provided by this plan sponsor?

- No
- Yes

or in an RPP or DPSP of any other plan sponsor who does not deal at arm's length with this plan sponsor?

- No
- Yes

3. Have any connected persons joined or left the plan in the plan year?

- No
- Yes

4. If the plan sponsor providing the plan is a corporation, indicate if the corporation underwent a change of control during the plan year. When the plan sponsor is not a corporation, check the box for "Not Applicable."

In the plan year, has a person or group acquired control of the corporation that is sponsoring the pension plan?

- No
- Yes
- N/A

For money purchase plans, there are no further questions. Other plans continue with Item 5.

5. Were any plan members provided with post-1989 past-service benefits in the plan year?

- No
- Yes

6. Have any plan members who are connected persons been provided with pre-1992 past-service benefits in the plan year?

- No
- Yes