



SECTION: Annual Information Return (AIR)
INDEX NO.: A500-800
TITLE: Which AIRs Required at Wind Up
PUBLISHED: Bulletin 4/2 (December 1993 - January 1994)
EFFECTIVE DATE: When Published [No longer applicable - replaced by A500-400]

Taken from the "Your Questions Answered" column published in the PCO Bulletin. Please see the disclaimer at the beginning of the directory.

Note: Due to legislative changes, the references to the "PCO" should now read "FSCO." Compliance Assistance Guideline #4 is no longer applicable. Please refer to Policy W100-101, effective June 26, 1995.

Which Annual Information Returns must be filed before the Superintendent will approve a wind-up report?

All of the requirements of the Pension Benefits Act and Regulations must be complied with before the Superintendent can approve the wind-up report and authorize distribution of plan assets.

Accordingly, PCO staff will require that all Annual Information Returns up to the effective date of the wind up must be filed and payment of the applicable filing fees must be received by the PCO before the Superintendent will approve the wind-up report.

In *Compliance Assistance Guideline #4, Revised* December 1990 (page 5) the filings required as part of the wind-up process are discussed in more detail.