

APPLYING FOR THE CERTIFICATION OF A PROVISIONAL PSPA

- Complete this form if you are a registered pension plan (RPP) administrator and are requesting certification of a plan member's provisional past service pension adjustment (PSPA) for post-1989 past service benefits provided under a defined benefit provision of an RPP.
- The PSPA amount will decrease the plan member's RRSP deduction limit for the year in which we certify the PSPA.
- If the provisional PSPA requires certification, you cannot fund the past service benefits until you complete this form and file it with us. You cannot pay the past service benefits to the member until we issue the certification.
- For more information, see the back of this form and the Past Service Pension Adjustment Guide.

Part 1 – RPP member information (pr	int)		Social insurance number		
First name and initial	Last name				
Address					
City	Province or territory	Postal code			
Γ					
Part 2 – RPP information			RPP registration number		
RPP's name					
RPP administrator's name					
Mailing address					
City	Province or territory	Postal code	1		
	,				
Contact person's name	Phone nur	nher	-		
Contact persons name					
Part 3 – Provisional PSPA					
Amount			\$ A		
			·····		
Part 4 – RPP administrator's certifica	tion				
I certify that the information given on this form is, to the best of my knowledge, correct and complete.					
RPP administrator or author	orized officer's signature	Da	te		
Part 5 - To be completed by the Ager	ncy	Please do not write in	this area		
The provisional PSPA amount on line A	of this form for the plan member spec	ified in Part 1 is:			
Approved Der	nied				
			CDA etemp		
		1	CRA stamp		
Authorized signature					
Date					
		·			



Additional Information for RPP Administrators

We use the following calculation to approve or deny an application for certification of a provisional PSPA.

The formula is for your information only. You do not have to complete the calculation.

Step 1 - Add:

\$ 8,000	<u>—</u>	\$ 8,000
The RPP member's unused RRSP deduction room at the end of the immediately preceding year (see note 1)	+	
The total of all qualifying withdrawals previously made in the year (see note 2) +		
The total of all qualifying withdrawals made for this past service event (see note 3)		
The RPP member's total pension adjustment reversal for the year		
Total	= <u>—</u>	·
Step 2 – Subtract from line 1:		
Member's accumulated PSPA for the year (see note 4)	<u>-</u>	:
Line 1 minus line 2	= <u></u>	;
Step 3 – Compare line 3 with:		
The provisional PSPA amount from line A on the front of this form		

If line 3 is greater than or equal to line 4, we will approve the application for certification. If line 3 is less than line 4, we will deny the application. If we cannot approve the application, the RPP member may be able to increase the amount on line 3 by designating eligible RRSP withdrawals as qualifying withdrawals. See note 3 below for more details.

- Note 1: The unused RRSP deduction room can be a positive or a negative amount. The RPP member can get this amount by calling our Tax Information Phone Service (T.I.P.S.) at 1-800-267-6999, from general enquiries at 1-800-959-8281, or by visiting our Website at www.cra.gc.ca.
- **Note 2**: This amount is the total of all qualifying withdrawals made by an individual for purposes of any previous PSPA that was certified in the current year.
- Note 3: An RPP member can create more "room" to get approval of an application for certification by designating eligible RRSP withdrawals. The member has to complete Form T1006, *Designating an RRSP Withdrawal as a Qualifying Withdrawal*. Form T1006 has information on the minimum and maximum amounts that can be designated. The member can get more information on qualifying withdrawals in the *RRSPs and Other Registered Plans for Retirement* guide, which is available on our Web site at www.cra.gc.ca, or he or she can also order it by calling 1-800-959-2221.
- Note 4: This amount is the total of:
 - any PSPA exempt from certification in the previous year (total amounts from all T215 slips for that year); and
 - any previous PSPA that was certified in the current year (total amounts from all T1004 forms that we approved in the current year).

Complete this form and keep a copy for your records. Send three copies to:

Ottawa Technology Centre Pension and RRSP Processing Group 875 Heron Road Ottawa ON K1A 1A2

We will indicate our approval or denial of the application in Part 5 of the form and return two copies to you.