



**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>\$ 8,000</u>	
The RPP member's unused RRSP deduction room at the end of the immediately preceding year (see note 1) .....	+	<u>                    </u>	
The total of all qualifying withdrawals previously made in the year (see note 2) .....	+	<u>                    </u>	
The total of all qualifying withdrawals made for this past service event (see note 3) .....	+	<u>                    </u>	
The RPP member's total pension adjustment reversal for the year .....	+	<u>                    </u>	
Total .....	=	<u>                    </u>	1

**Step 2 – Subtract from line 1:**

Member's accumulated PSPA for the year (see note 4) .....	-	<u>                    </u>	2
Line 1 minus line 2 .....	=	<u>                    </u>	3

**Step 3 – Compare line 3 with:**

The provisional PSPA amount from line A on the front of this form .....		<u>                    </u>	4
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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.