

Part 1 – Record of all contributions made to RESPs for this beneficiary

Give the information requested for all contributions to RESPs for the beneficiary covered by this return. Also include contributions transferred from another RESP or beneficiary for the beneficiary covered by this return. Do not record excluded contributions described under the heading "Transferring between RESPs" and "Changing the named beneficiary" on the front of this form. Attach a separate sheet if necessary.

Section A – Enter all contributions, including contributions in the year for which you are completing this form, made according to RESPs entered into before February 21, 1990, that require periodic contributions of specified amounts, where at least one payment was made before February 21, 1990.

Date of contributions YYYY/MM/DD	RESP contract number	Subscriber's name	Contributions
Total contributions			\$

Section B – Enter contributions to all RESPs not described in Section A above, made before the year for which you are completing this form.

Date of contributions YYYY/MM/DD	RESP contract number	Subscriber's name	Contributions
Total contributions			\$

Part 3 – Calculating the amount that is subject to tax (complete this chart month by month)

Previous-year overcontribution		January	February	March	April	May	June	July	August	September	October	November	December
1. Overcontribution at the end of December of the preceding year. If you are filing this return for 1996, for January, enter the overcontribution indicated on line 12 of the T1E-OVP for 1995. If you are filing this return for 1997 or a future year, for January, enter the total of the amounts for December from lines 3 and 14 in Part 3 of the previous year's return. For all other months, indicate the amount from line 3 for the preceding month.	1.												
2. Amounts you withdrew during the month up to the amount on line 1.	2.												
3. Amount subject to tax for the month: Line 1 minus line 2. This result cannot be negative.	3.												
Current-year overcontribution													
4. Contributions you made during the month.	4.												
5. Contributions all other subscribers made during the month.	5.												
6. Total of all contributions made during the month: line 4 plus line 5.	6.												
7. Total of all line 6 amounts this year up to the end of this month.	7.												
8. Maximum allowable contributions: For each month, enter the amount from line 7 in Part 2 above.	8.												
9. Overcontribution: Line 7 minus line 8. If positive, continue the calculation. If negative or "0", there is no overcontribution and you do not have to complete the following lines for this month. Go to line 4 for the next month.	9.												
10. Total of all line 4 amounts this year up to the end of this month.	10.												
11. Line 10 divided by line 7.	11.												
12. Your share of the overcontributions: Line 11 multiplied by line 9.	12.												
13. Amounts you withdrew this year up to the end of this month. Do not include the amounts on line 2.	13.												
14. Your share of the overcontributions at the end of the month: Line 12 minus line 13.	14.												

Section C – Enter contributions to all RESPs not described in Section A, made during the year for which you are completing this form.

Date of contributions YYYY/MM/DD	RESP contract number	Subscriber's name	Contributions
Total contributions			\$

Part 2 – Contribution limit for the beneficiary for whom you are filing this return

Maximum lifetime limit.	\$	42,000	1
Enter the total contributions from Part 1, Section A. If this amount is more than \$42,000, enter \$42,000.	\$		2
Enter the total contributions from Part 1, Section B.	+		3
Line 2 plus line 3. If this amount is more than \$42,000, enter \$42,000.	= \$		4
Balance of lifetime limit available at beginning of the year: Line 1 minus line 4.	= \$		5
Annual limit: If you are filing this return for 1997 or later years, enter \$4,000 (for 1996, enter \$2,000).	\$		6
Maximum allowable contributions for the year: Line 5 or line 6, whichever is less	\$		7
Enter the total contributions from Part 1, Section C.	-		8
Line 7 minus line 8. If the result is negative, you have to complete Part 3 to calculate the amount that is subject to tax. If the result is positive, you do not have RESP overcontributions for this year and, if there were no RESP overcontributions for the previous year, you do not have to complete Part 3.	= \$		9