



**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
<b>Total contributions</b>			<b>\$</b>

**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
<b>Total contributions</b>			<b>\$</b>

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

Previous-year excess contributions	January	February	March	April	May	June	July	August	September	October	November	December
1. Excess contributions at the end of December of the preceding year. If you are filing this return for 1996, for January, enter the excess contribution 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 Amounts withdrawn during the month up to the amount on line 1.	2.											
3. Amount subject to tax for the month: Line 1 <b>minus</b> line 2. This result cannot be negative.	3.											
Current-year excess contributions												
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 <b>plus</b> line 5.	6.											
7. Cumulative total of all line 6 amounts this year up to the end of the month indicated above.	7.											
8. Maximum allowable contributions: For each month, enter the amount from line 7 in <b>Part 2</b> above.	8.											
9. Excess contributions: Line 7 <b>minus</b> line 8. If positive, continue the calculation. If negative or "0" there is no excess contribution 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 <b>divided</b> by line 7.	11.											
12. Your share of the excess contributions: Line 11 <b>multiplied by</b> line 9.	12.											
13. Amounts withdrawn this year up to the end of this month. Do not include the amounts on line 2.	13.											
14. Your share of the excess contributions at the end of the month: Line 12 <b>minus</b> 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
<b>Total contributions</b>			<b>\$</b>

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

**Maximum lifetime limit:** If you are filing this return for 1990 to 1995, enter \$31,500.  
 If you are filing this return for 1996 to 2006, enter \$42,000.  
 If you are filing this return for 2007 and future year, enter \$50,000. . . . . \$                      **1**

Enter the total contributions from Part 1, Section A. If this amount is more than maximum lifetime limit from Part 1, enter the amount from line 1. . . . . \$                      **2**  
 Enter the total contributions from Part 1, Section B. . . . . +                      **3**  
 Line 2 **plus** line 3. (not exceeding the amount entered on line 1). . . . . = \$                      **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 1990 to 1995, enter \$1,500.  
 If you are filing this return for 1996, enter \$2,000.  
 If you are filing this return for 1997 to 2006, enter \$4,000. . . . . \$                      **6**

**Maximum allowable contributions for the year:**  
 If you are filing this return for 2007 and future years, enter line 5. . . . . \$                      **7**  
 If you are filing this return for 1990 to 2006, enter line 5 or 6, **whichever is less**. . . . .                      **8**  
 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 excess contributions for this year and, if there were no RESP excess contributions for the previous year, you do not have to complete Part 3. . . . . = \$                      **9**