- Complete this schedule if the trust is designating pension income to beneficiaries, and you want the beneficiaries to have favourable treatment on their T1 returns for that pension income. You need the amounts from this schedule to complete Schedule 9. You have to designate the pension income and record it in the appropriate box on the beneficiary's T3 Supplementary.
- You can allocate all pension income as "Other Income" in box 26 of the T3 Supplementary. In this case, you do not need to complete this schedule, and the beneficiaries will not have favourable treatment on their T1 returns.
- Amounts recorded at line 922 are eligible income for transfer to a registered retirement savings plan or registered pension plan under paragraph 60(j).
- Amounts recorded at line 931 are eligible pension income for purposes of the pension income non-refundable tax credit under subsection 118(3).
- Amounts recorded at line 936-1 are eligible amounts for the purpose of acquiring an annuity as described in subclause 60(i)(v)(B.1)(ii).
- · Do not write in the shaded areas.

Total pension income being allocated/	designated	Lump-sum pension benefits line 922	Other income line 926	Eligible pension income line 931	Eligible for annuity of a minor line 936-1
1. Lump-sum payment from registered pension p T4A Supplementary that was:	alan from box 18 of				
a) designated to a spouse					
b) received by the trust and designated to a bene person died and was a child or grandchild of th					
c) received by the trust and the beneficiary is not a person described in (a) or (b)					
2. Life annuity out of a superannuation or pensic T4A Supplementary that was:	n plan from box 16 of				
a) received by the trust and designated to a spouse					
b) received by the trust and the beneficiary is not a spouse					
3. Life annuity out of a pension plan for the deceased person's services while not a resident of Canada that was:					
a) received by the trust and designated to a spouse					
b) received by the trust and the beneficiary is not	a spouse				
 Lump-sum payment out of a pension plan for the deceased person's services while not a resident of Canada that was: 					
a) received by the trust after June 6, 1990, and designated to a spouse or former spouse					
b) received by the trust after June 6, 1990, and t spouse	he beneficiary is not a spouse or former				
 Lump-sum payment out of a foreign retirement deceased person's, or the deceased person's contributions to the plan that was: 					
a) received by the trust after July 13,1990, and designated to a spouse					
b) received by the trust and the beneficiary is not	a spouse				
6. Lump-sum payment from a deferred profit sharing plan from box 18 of T4A Supplementary that was:					
a) received by the trust and designated to a spour	se				
b) received by the trust and the beneficiary is not a spouse					
7. Periodic payments from an annuity of a minor (see 1 (b) above for description of minor) that was:					
a) received by the trust					
Total pensio	on income being allocated/designated				
Total cannot be more than the lesser of the pension income reported at line 02 on page 2 of the T3 return, and the amount entered at line 46 on page 2 of the T3 return	Line 922 Line 926 Total pension income	amount to line 922 of	Transfer this amount to line 926 of Schedule 9	Transfer this amount to lines 926 and 931 of Schedule 9	Transfer this amount to footnote line 936-1 of Schedule 9