

Additional Information for RPP Administrators

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

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

Step 1 – Add:

\$8,000	_____	\$ 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 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	=	_____ 1

Step 2 – Subtract from line 1:

The member's accumulated PSPA for the year (see Note 4)	-	_____ 2
Line 1 minus line 2.	=	_____ 3

Step 3 – Compare line 3 with:

The provisional PSPA amount from line A on the front of this form	_____	4
---	-------	---

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. For more information, see Note 3 below.

Note 1: The unused RRSP deduction room can be a positive or a negative amount. The RPP member can get this amount by going to www.cra.gc.ca or by calling our Tax Information Phone Service (TIPS) at **1-800-267-6999** or our individual income tax enquiries line at **1-800-959-8281**.

Note 2: This amount is the total of all qualifying withdrawals made by an individual for the 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 Guide T4040, *RRSPs and Other Registered Plans for Retirement*, which is available at www.cra.gc.ca/forms or 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 forms T1004 that we approved in the current year).

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

**Pension Workflow Section
Ottawa Technology Centre
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.