



APPLYING FOR THE CERTIFICATION OF A PROVISIONAL PSPA

- Complete this form if you are a registered pension plan (RPP) administrator and are requesting certification of a plan member's provisional past service pension adjustment (PSPA) for post-1989 past service benefits provided under a defined benefit provision of an RPP.
- The PSPA amount will decrease the plan member's RRSP deduction limit for the year in which we certify the PSPA.
- If the provisional PSPA requires certification, you cannot fund the past service benefits until you complete this form and file it with us. You cannot pay the past service benefits to the member until we issue the certification.
- For more information, see the back of this form and Guide T4104, *Past Service Pension Adjustment Guide*.

Part 1 – RPP member information (print)

First name and initial	Last name	Social insurance number
Address		
City	Province or territory	Postal code

Part 2 – RPP information

RPP's name	RPP registration number	
RPP administrator's name		
Mailing address		
City	Province or territory	Postal code
Contact person's name	Telephone number	

Part 3 – Provisional PSPA

Amount \$ _____ A

Part 4 – RPP administrator's certification

I certify that the information given on this form is correct and complete.

RPP administrator's or authorized officer's signature	Year	Month	Day
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Part 5 – To be completed by the CRA

<p>Please do not write in this area.</p> <p>The provisional PSPA amount on line A of this form for the plan member specified in Part 1 is:</p> <p><input type="checkbox"/> Approved <input type="checkbox"/> Denied</p>	<p>CRA stamp</p>
Signature of authorized person	Year Month Day

Privacy Act, Personal Information Bank Number CRA PPU 005

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
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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. 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.