



See the instructions on the last page

Section 1 – Rollover amount

Rollover amount: \$ _____	<input type="checkbox"/> Eligible proceeds <input type="checkbox"/> Transitional eligible proceeds
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Section 2 – RDSP identification (print)

Issuer name	Specimen plan name
Specimen plan number	Contract number
Beneficiary name	Social insurance number (SIN)
Holder name	Holder SIN/business number

Section 3 – Origin of rollover amount (print)

Part A – Identification of deceased individual			
Last name	First name and initials	Social insurance number	
Date of death	Year Month Day	Relationship to eligible individual (Tick only one box.) <input type="checkbox"/> Parent <input type="checkbox"/> Grandparent	
Part B – Identification of originating plan (Tick the appropriate box to indicate the plan.)			
RRSP <input type="checkbox"/>	RRSP specimen plan number	RRSP contract number	RRSP issuer name and address
RRIF <input type="checkbox"/>	RRIF specimen plan number	RRIF contract number	RRIF carrier name and address
Registered pension plan <input type="checkbox"/>	Registered pension plan name	CRA registration number	RPP administrator name and address
Specified pension plan <input type="checkbox"/>	Specified pension plan name	SPP contract number	SPP administrator name and address
Pooled registered pension plan <input type="checkbox"/>	PRPP specimen plan number	PRPP contract number	PRPP administrator name and address

Section 4 – Authorization and acknowledgement (print)

The **holder** of the RDSP must sign if different from the beneficiary. The **beneficiary** must sign if he or she has reached the age of majority and is contractually competent. The **legal representative of the beneficiary** must sign if different from the holder when the beneficiary is under the age of majority or the beneficiary is over the age of majority and not contractually competent.

Part A – Holder and beneficiary			
We confirm that we authorize the payment of the amount identified in section 1 to the RDSP identified in section 2. This amount is to be treated as a rollover under paragraph 60(m) of the <i>Income Tax Act</i> .			
Signature of the holder	Name	Year	Month Day
Signature of the beneficiary	Name	Year	Month Day
Signature of the legal representative of the beneficiary	Name	Year	Month Day
Part B – RDSP issuer			
We acknowledge receipt of the amount identified in section 1. This amount will be credited to the RDSP of the eligible individual identified in section 2. This amount will be taken into account for purposes of the beneficiary's lifetime contribution limit. This amount will be reported as taxable income when it is paid out of the plan.			
Signature of the authorized person	Name	Year	Month Day

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, Personal Information Bank CRA PPU 226.

Instructions

Legislative references on this form are from the *Income Tax Act*. For definitions, see below.

An RDSP holder can use this form to record rollover amount information as referenced in section 60.02. The receiving RDSP issuer must keep this form and any relevant documentation as a record of the rollover transaction. A separate form must be completed for each rollover transaction. Completing this form is the final step in the rollover process.

Note

RDSP issuers may produce and use their own method of documentation for this transaction.

The RDSP holder should complete sections 1, 2, and 3.

Definitions

Deceased individual – an individual who was an annuitant under a RRIF or RRSP, or was a member of an RPP, SPP or PRPP immediately before death.

Eligible individual – a child or grandchild of a deceased annuitant under an RRSP or RRIF, or of a deceased member of an RPP, SPP or PRPP who was financially dependent on the deceased for support, at the time of the deceased's death, by reason of mental or physical infirmity. The eligible individual must also be the beneficiary under the RDSP into which the eligible proceeds will be paid.

Eligible proceeds – an amount (other than an amount that was deducted under paragraph 60(l) in computing the eligible individual's income) received by an eligible individual as a consequence of the death after March 3, 2010, of a parent or grandparent of the eligible individual that is:

- a refund of premiums (Form T2019, *Death of an RRSP Annuitant – Refund of Premiums*);
- an eligible amount under subsection 146.3(6.11) (Form T1090, *Death of a RRIF Annuitant – Designated Benefit*); or
- a payment (other than a payment that is part of a series of periodic payments or that relates to an actuarial surplus) out of or under an RPP, SPP or PRPP.

Pooled registered pension plan (PRPP) – is a new, accessible, straightforward retirement savings option for individuals, including those who are self-employed.

PRPP administrator – the person or body of persons that is responsible for administering the PRPP.

RDSP holder – an individual who enters into an RDSP with an RDSP issuer.

RDSP issuer – a corporation described in subsection 146.4(1), with whom a holder has an arrangement that is an RDSP.

Registered disability savings plan (RDSP) – a savings plan that is intended to help parents and others save for the long-term financial security of a person who is eligible for the disability tax credit.

Registered pension plan (RPP) – this is a pension plan that the Canada Revenue Agency has registered. Funds are contributed by an employer, or by an employer and employees, to provide a pension to employees when they retire.

Registered retirement income fund (RRIF) – this is a fund established with a carrier and that the Canada Revenue Agency has registered. Property is transferred to the carrier from an RRSP, RPP, or from another RRIF, and the carrier makes payments.

Registered retirement savings plan (RRSP) – a retirement savings plan that you establish, that the Canada Revenue Agency has registered, and to which you or your spouse or common-law partner contribute. Any income earned in the RRSP is usually exempt from tax for the period the funds remain in the plan. However, you generally have to pay tax when you receive payments from the plan.

Rollover amount – this is a specified RDSP payment made to an eligible individual's RDSP.

RPP administrator – the person or body of persons that is responsible for administering the RPP.

RRIF carrier – a person described in subsection 146.3(1), with whom an annuitant has an arrangement that is a RRIF.

RRSP issuer – a person described in subsection 146(1), with whom an annuitant has a contract or arrangement that is an RRSP.

Specified RDSP payment – for an eligible individual means a payment that:

- is made to an RDSP under which the eligible individual is the beneficiary;
- complies with the conditions set out in paragraphs 146.4(4)(f), 146.4(4)(g), and 146.4(4)(h);
- is made after June 2011; and
- has been designated in prescribed form for a taxation year by the holder of the plan and the eligible individual at the time that the payment is made.

Specified pension plan (SPP) – specified pension plan (currently the Saskatchewan pension plan is the only arrangement prescribed under the *Income Tax Regulations* to be a specified pension plan).

SPP administrator – the person or body of persons that is responsible for administering the SPP.

Transitional eligible proceeds of a taxpayer are:

- any amount (other than an amount that is eligible proceeds, or an amount that was deducted under paragraph 60(l) in computing the taxpayer's income) that the taxpayer receives as a consequence of the death of an individual after 2007 and before 2011 out of or under:
 - an RRSP or RRIF; or
 - an RPP (other than an amount that is received as part of a series of periodic payments or that relates to an actuarial surplus); or
- an amount withdrawn from the taxpayer's RRSP or RRIF (here referred to as an "RRSP withdrawal") if:
 - the taxpayer previously deducted an amount under paragraph 60(l) for an amount that would be described by paragraph (a) if it were read without reference to "other than an amount that is eligible proceeds or an amount that was deducted under paragraph 60(l) in computing the taxpayer's income;
 - the RRSP withdrawal is included in computing the taxpayer's income for the year of the withdrawal; and
 - the RRSP withdrawal does not exceed the amount deducted under subparagraph (i).