Applying for the Certification of a Provisional PSPA

- Fill out 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.
- For the purpose of this form, registered retirement savings plan (RRSP) includes pooled registered pension plans (PRPPs) and specified pension plans (SPPs).
- The PSPA amount will decrease the plan member's RRSP and PRPP 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 last page of this form and Guide T4104, Past Service Pension Adjustment Guide.

Part 1 – RPP member information (print	:)					
First name and initial(s)	Last name	Last name		Social insurance number		
Address						
City		Province or Territory		Postal o	code	
Part 2 – RPP information (print)						
RPP's name				RPP registr	ration number	
RPP administrator's name						
Mailing address						
City		Province or Territory		Postal c	code	
Comtact a group's name		Т.	-lambana numba			
Contact person's name		[1]	elephone number	•		
Part 3 – Provisional PSPA						
Amount			\$_		A	
Part 4 – RPP administrator's certificatio	n					
I certify that the information given on this form	is correct and complete.					
Signature of RPP administrator or authorized person				Year	Month Day	
Part 5 – To be completed by the CRA						
Do not use this area.			CRA stamp			
The provisional PSPA amount on line A of this	form for the plan member specific	ed in Part 1 is:				
The provisional For A amount on the Free Land	Total trie plan member opes	cu iii i ait i io.				
Approved	Denied					
Signature of authorized person		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(s) 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/PRPP deduction room at the end of the immediately preceding year (see Note 1)				
Total				1
Step	2 – Subtract from line 1:			
Т	The member's accumulated PSPA for the year (see Note 4)			2
L				3
Step	3 – Compare line 3 with:			
Т	he 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, PRPP or SPP 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, PRPP or SPP withdrawals. The member has to complete Form T1006, *Designating an RRSP, an PRPP or an SPP 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 1-800-959-8281.
- 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.