



### 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 <a href="#">Note 1</a> ) .....	+	_____
The total of all qualifying withdrawals made in the year (see <a href="#">Note 2</a> ) .....	+	_____
The total of all qualifying withdrawals made for this past service event (see <a href="#">Note 3</a> ) .....	+	_____
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 <a href="#">Note 4</a> ) .....	-	_____ 2
Line 1 <b>minus</b> 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, 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](http://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](http://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.