



1	Year of PAR	2	PAR amount	3	Plan registration number	4	Social insurance number	5	Report Code

Employee's name and address

Last name (print)	First name	Initials

RPP administrator or DPSP trustee name and address

For more information, see the back.

See the privacy notice on the back.

CRA copy

1

T10 (15)



1	Year of PAR	2	PAR amount	3	Plan registration number	4	Social insurance number	5	Report Code

Employee's name and address

Last name (print)	First name	Initials

RPP administrator or DPSP trustee name and address

For more information, see the back.

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Employee copy

2

T10 (15)



1	Year of PAR	2	PAR amount	3	Plan registration number	4	Social insurance number	5	Report Code

Employee's name and address

Last name (print)	First name	Initials

RPP administrator or DPSP trustee name and address

For more information, see the back.

See the privacy notice on the back.

Administrator or trustee copy

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T10 (15)



For information on how to complete this form, see the back.

Distribution of copies

- Copy 1: Send it no later than 60 days after the end of the calendar quarter in which the termination occurs (no later than 31 days after the end of December for the last calendar quarter) to the Ottawa Technology Centre, Pension Section, 875 Heron Road, Ottawa ON K1A 1A2. Attach all required T10 *Summary* and T10 *Segment* forms.
- Copy 2: Mail it to the employee's last known address no later than 60 days after the end of the calendar quarter in which the termination occurs (no later than 31 days after the end of December for the last calendar quarter).
- Copy 3: Keep it for your records.

Note

For the definition of "calendar quarter" and more information on filing requirements, see Guide RC4137, *Pension Adjustment Reversal Guide*.

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.

Information for the employee

- We, at the Canada Revenue Agency, will take into consideration the PAR amount reported in box 2 to determine your RRSP and PRPP deduction limit for the year indicated in box 1. This will result in an increase of your RRSP and PRPP deduction limit for that year.
- This copy is for your information. Do not send it to us. Your plan administrator will send us a copy that we will use to adjust your RRSP and PRPP deduction limit.
- For more information on PAR, refer to Guide T4040, *RRSPs and Other Registered Plans for Retirement*.

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Instructions for the RPP administrator or DPSP trustee

- A pension adjustment reversal (PAR) is an amount that is calculated under section 8304.1 of the *Income Tax Regulations*.
- Complete a T215 slip whenever the cumulative total of the exempt PSPA of an employee is equal to or greater than \$250 for an original information slip. Also, you have to report an amended PSPA for a plan member when the difference between the previously reported PSPA and the amended PSPA is equal to or greater than \$250.
- For information about calculating the PAR amount, see Guide RC4137, *Pension Adjustment Reversal Guide*.
- Enter the amount rounded to the nearest dollar in box 2.
- Report code – The code in this box indicates that this slip is the original ("O"), an amended ("A"), or a cancelled slip ("C").

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