



Request for Waiver or Cancellation of Part X.1 Tax – RRSP, PRPP and SPP Excess Contribution Tax

Use this form to request a waiver or cancellation of the RRSP, PRPP and SPP excess contribution tax (Part X.1).

Taxpayers or their authorized representatives can mail their completed requests and supporting documents to the designated office listed later in this document. For more information concerning excess contributions, see "Tax on RRSP, PRPP, or SPP excess contributions" in Guide T4040, RRSPs and Other Registered Plans for Retirement.

This form is to request a waiver or cancellation of Part X.1 tax - RRSP, PRPP and SPP excess contribution tax only. For information on cancelling or waiving penalties and interest, go to canada.ca/taxpayer-relief, or see Information Circular IC07-1R1, Taxpayer Relief Provisions. You may also call **1-800-959-8281** (individual enquiries).

If you authorize a representative to act on your behalf, your representative must have the proper authorization. For more information, go to canada.ca/taxes-authorize-representative.

Section 1 – Taxpayer identification			
First name	Last name	Social insurance number (SIN)	
Mailing address			City
Province/Terr./State	Postal or ZIP code	Country (if other than Canada)	Telephone number

Section 2 – Details of request						
Indicate the year(s) involved. Tick the box to indicate if this is your first or second review. Click the drop down menu and select the type of request. Indicate the tax amount if known.						
<input style="width: 90%;" type="text" value="Year(s) involved"/>	<input type="checkbox"/>	First Review	<input type="checkbox"/>	Second Review	<input style="width: 90%;" type="text" value="Type of request"/>	<input style="width: 90%;" type="text" value="Tax amount, if known"/>

Section 3 – Information to support your request
<p>1) Submit all relevant documents that support your request for the waiver or cancellation of tax. Include copies of your RRSP, PRPP, SPP, or RRIF account statements that identify the date you withdrew your excess contributions, as well as any other correspondence that shows that your excess contributions arose due to a reasonable error.</p> <p>2) It is important to provide the Canada Revenue Agency (CRA) with a complete and accurate description of your circumstances to indicate that the following two conditions are met:</p> <ul style="list-style-type: none"> • your excess contributions on which the tax is based arose due to a reasonable error; and • you are taking, or have taken reasonable steps to eliminate the excess contributions. <p>3) For your first review, describe all the circumstances and facts supporting your request for the waiver or cancellation of the RRSP, PRPP and SPP excess contribution tax. You must explain why you made excess contributions and why this is a reasonable error. Provide a history of events including any steps that you are taking or you have taken to eliminate the excess contributions.</p> <p>4) For your second review, state the reasons why you disagree with the previous decision. Include any new documents to support your claim.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>Explain the circumstances that indicate your excess contributions arose due to a reasonable error and your reasonable steps to eliminate your excess contributions (attach an extra sheet if you need more space).</p> <hr/><hr/><hr/><hr/><hr/><hr/><hr/><hr/><hr/><hr/> </div>

Section 4 – Certification		
I certify that the information on this form and in any attached documents is correct and complete.		
<hr/> <p style="text-align: center;">Name of taxpayer or representative</p>	<hr/> <p style="text-align: center;">Title of representative (if applicable)</p>	
<hr/> <p style="text-align: center;">Representative's firm (if applicable)</p>	<hr/> <p style="text-align: center;">Representative's address (if applicable)</p>	
<hr/> <p style="text-align: center;">Signature of taxpayer or representative</p>	<hr/> <p style="text-align: center;">Year Month Day</p>	<hr/> <p style="text-align: center;">Telephone number</p>

See the privacy notice on your return.

Where to send this form and supporting documents

Send the completed form to your tax centre as indicated on your notice of assessment. You will find the address listed below.

Canada Revenue Agency
Jonquière Tax Centre
Pension Workflow Team
2251 René-Lévesque Boulevard
Jonquière QC G7S 5J2

Canada Revenue Agency
Sudbury Tax Centre
Pension Workflow Team
Post Office Box 20000, Station A
Sudbury ON P3A 5C1

Canada Revenue Agency
Winnipeg Tax Centre
Pension Workflow Team
Post Office Box 14000, Station Main
Winnipeg MB R3C 3M2

Glossary

Waiver of tax – refers to tax otherwise payable by a taxpayer before the tax is assessed or charged to the taxpayer.

Cancellation of tax – refers to tax that was already assessed or charged to the taxpayer.

Representative – refers to a person that you authorize to deal with the CRA for you. This person could be your spouse or common-law partner, other family member, friend, or accountant.

You are the legal representative of a deceased person if one of the following situations applies to you:

- you are named as the executor in the will
- you are appointed as the administrator of the estate by a court
- you are the liquidator for an estate in Quebec
- you are requesting to be the deceased's representative by completing an Affidavit form for intestate situations (when there is no will or other legal documents)