



Rollover to a Registered Disability Savings Plan (RDSP) Under Paragraph 60(m)

Protected B
when completed

See the instructions on the last page.

Section 1 – Rollover amount

Rollover amount: \$ _____	<input type="checkbox"/> 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	Business number	Social insurance number (SIN)

Section 3 – Origin of rollover amount (Print)

Part A – Identification of deceased individual					
Last name			First name and initials		Social insurance number (SIN)
Date of death	Year	Month	Day	Relationship to eligible individual <input type="checkbox"/> Parent <input type="checkbox"/> Grandparent	

Part B – Identification of originating plan (Tick the appropriate box to indicate the plan)				
Registered retirement savings plan (RRSP) <input type="checkbox"/>	RRSP specimen plan number	RRSP contract number	RRSP issuer name and address	
Registered retirement income fund (RRIF) <input type="checkbox"/>	RRIF specimen plan number	RRIF contract number	RRIF carrier name and address	
Registered pension plan (RPP) <input type="checkbox"/>	RPP name	CRA registration number	RPP administrator name and address	
Specified pension plan (SPP) <input type="checkbox"/>	SPP name	SPP contract number	SPP administrator name and address	
Pooled registered pension plan (PRPP) <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 they have 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 Income Tax Act.				
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 (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign 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 a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at canada.ca/cra-info-source.

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 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 must fill out Sections 1, 2, and 3 and keep a copy of this form for their records.

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 of a parent or grandparent of the eligible individual that is any of the following:

- 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 an RRIF Annuitant – Designated Benefit or Joint Designation on the Death of a PRPP Member)
- 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 retirement savings plan to which you or your employer or both can contribute. Any income earned in the PRPP is usually exempt from tax as long as it remains in the plan.

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 as described in subsection 146.4(1), with whom the 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, SPP, PRPP 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 meets all of the following conditions:

- 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
- 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
- Under proposed legislation effective for payments made on or after March 19, 2019, if the eligible individual is not a DTC-eligible individual, the payment is made no later than the end of the fourth taxation year following the first taxation year throughout which the beneficiary is not a DTC-eligible individual.

Specified pension plan (SPP) – a pension plan or similar arrangement that has been prescribed under the Income Tax Regulations as a “specified pension plan” for purposes of the Income Tax Act. Many of the rules related to RRSPs also apply to SPPs.

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