



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 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 | Social insurance number |
| Address | | |
| City | Province or Territory | Postal code |

Part 2 – RPP information (print)

| | | |
|--------------------------|-------------------------|-------------|
| RPP's name | RPP registration number | |
| RPP administrator's name | | |
| Mailing address | | |
| City | Province or Territory | Postal code |
| Contact person's name | Telephone number | |

Part 3 – Provisional PSPA

| | | |
|--------------|----|---------|
| Amount | \$ | _____ A |
|--------------|----|---------|

Part 4 – RPP administrator's certification

| | | | |
|----------------------------------------------------------------------------|------|-------|-----|
| 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

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| <p style="text-align: center;">Do not use this area.</p> <p>The provisional PSPA amount on line A of this form for the plan member specified in Part 1 is:</p> <p style="text-align: center;"> <input type="checkbox"/> Approved <input type="checkbox"/> Denied </p> | <div style="border: 1px solid black; padding: 10px; width: 100%;"> <p style="text-align: center; margin: 0;">CRA stamp</p> </div> |
| Signature of authorized person | 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 the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at canada.ca/cra-info-source.

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 deduction room at the end of the immediately preceding year (see Note 1) | + | |
| The total of all qualifying withdrawals made in the year (see Note 2) | + | |
| The total of all qualifying withdrawals made for this past service event (see Note 3) | + | |
| 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 Note 4) | - | 2 |
| Line 1 minus line 2 | = | 3 |

Step 3 – Compare line 3 with:

| | | |
|-------------------------------------------------------------------------|---|---|
| The 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 canada.ca/my-cra-account 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 canada.ca/cra-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)
- 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 one of the following tax centres:

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>If your residential address is based in Ontario, Prince Edward Island, Newfoundland and Labrador, Yukon, Nunavut, Northwest Territories and the following cities in the province of Quebec (Montreal, Quebec City, Laval, Sherbrooke, Gatineau and Longueuil);</p> <p>Send the form to:</p> <p>Canada Revenue Agency Sudbury Tax Centre Pension Workflow Team Post Office Box 20000, Station A Sudbury ON P3A 5C1</p> | <p>If your residential address is based in Manitoba, Saskatchewan, Alberta, British Columbia, Nova Scotia, New Brunswick, and the remaining areas of the province of Quebec not listed under the Sudbury Tax Centre;</p> <p>Send the form to:</p> <p>Canada Revenue Agency Winnipeg Tax Centre Pension Workflow Team Post Office Box 14000, Station Main Winnipeg MB R3C 3M2</p> |
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We will indicate our approval or denial of the application in Part 5 of the form and return two copies to you.