

**APPLICATION FOR REGISTRATION OF:**

- retirement savings plans (RSPs)
- education savings plans (ESPs)
- retirement income funds (RIFs)

- Use this form if you are an RSP issuer as described in subsection 146(1) of the *Income Tax Act* (the Act), an ESP promoter as described in subsection 146.1(1) of the Act, or a RIF carrier as described in subsection 146.3(1) of the Act.

**RSPs and RIFs**

- Complete this form and send it along with your CD-ROM or DVD-ROM enclosing the list of contracts or arrangements you want to register to the Registered Plans Directorate, Canada Revenue Agency, Ottawa, ON K1A 0L5. For information on how to issue and register these contracts or arrangements, including the information to include in the list, see Information Circular IC72-22, *Registered Retirement Savings Plans, and IC78-18, Registered Retirement Income Funds*.
- You have to submit this form and the CD-ROM or DVD-ROM no later than 60 days after the end of the calendar year in which you issued the contracts or arrangements.
- Include a chart that lists all the specimen plan or fund names and numbers, the total number of contracts/arrangements for each specimen plan or fund, and the calendar year the contracts/arrangements were entered into. A separate Form T550, must be submitted for each specimen plan or fund included on the CD-ROM or DVD-ROM.
- Listing can be filed using the American Standard Code for Information Interchange (ASCII) or the extensible Markup Language (XML) format. For detailed information on filing in the ASCII or XML format, visit our website at [www.cra.gc.ca/tx/rgstrd/rsprrif-reerferr/mgflng-eng.html](http://www.cra.gc.ca/tx/rgstrd/rsprrif-reerferr/mgflng-eng.html).

**ESPs**

- For ESP contracts entered into after 2003, the submission of contract information to the Canada Education Savings Program (CESP) is considered a request of registration. Contract information must be submitted to the CESP no later than 60 days after the end of the calendar year the plan was entered into. No Form T550 is required for these ESP registration requests.
- For ESP contracts that cannot be submitted to the CESP because of residency or social insurance number requirements but that meet the conditions set out in subparagraph 146.1(2)(g.3)(i) and/or paragraph 146.1(2.3)(b) of the Act, requests for registration must be submitted as a paper list and include a separate Form T550 for each specimen plan. These requests must be submitted no later than 60 days after the end of the calendar year the plan was entered into.
- For information on how to issue and register ESPs, refer to Information Circular IC93-3, *Registered Education Savings Plans*.

**Please print**

Full name of specimen plan or fund as approved by CRA	Specimen plan or fund number issued by the CRA
	Section of the Act under which registration is requested <input type="checkbox"/> 146 (RSPs) <input type="checkbox"/> 146.1 (ESPs) <input type="checkbox"/> 146.3 (RIFs)
The enclosed CD-ROM, DVD-ROM, or paper list (ESPs only) covers new contracts or arrangements entered into during the _____ calendar year.	
Number of contracts or arrangements listed _____	

**For education savings plans only**

	<b>Specimen plan number</b>	<b>Number of contracts</b>
Are there now 150 subscribers who have entered into ESPs with the promoter under approved specimen plans?	<input type="checkbox"/> Yes    Please include the specimen plan numbers and the number of contracts under each specimen plan: <input type="checkbox"/> No	_____ _____ _____

**Please print**

Name of applicant issuer, carrier, promoter or agent filing on behalf of the issuer, carrier or promoter	
Address	
Name of contact person	Telephone number

I request that the contracts or arrangements on the attached paper list (ESPs only) or CD-ROM or DVD-ROM be registered under the *Income Tax Act*.

**Certification**

I, \_\_\_\_\_ of \_\_\_\_\_  
Print name of authorized official Business address

certify that:

1. the owners of the contracts or arrangements identified on the CD-ROM, DVD-ROM, or paper list (ESPs only) have requested that I apply to register their contracts or arrangements;
2. the contracts or arrangements on the CD-ROM, DVD-ROM, or paper list (ESPs only) comply with the applicable sections of the *Income Tax Act*;
3. the contracts or arrangements and the application conform in all respects to the documents constituting the specimen plan or fund identified above, as approved by the Minister of National Revenue; and
4. the information given in this application and in any document attached is, to the best of my knowledge, correct and complete.

\_\_\_\_\_  
Date Telephone number Signature of authorized official Position or office

Personal information is collected under the authority of sections 146, 146.1 and 146.3 of the *Income Tax Act* and is used for the administration of a registered retirement savings plan, registered education savings plan or registered retirement income fund. It may also be used for any purpose related to the administration or enforcement of the Act such as audit and compliance. Information may also be shared or verified under information-sharing agreements to the extent authorized by law. Failure to provide complete or accurate information may result in administrative delays, or a refusal to register the plan. 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 [www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html](http://www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), Personal Information Bank CRA PPU 226.