You can use this form to record a direct transfer. Tick the boxes that apply to you, and see the back of this form for instructions and definitions. Legislative references on this form are to the *Income Tax Act*.

Area I – Applicant				
Last name	First name and initials	Social insurance number		
Address		Telephone		
If the transfer is from a deferred profit-sharing plan (DPSP), co If the transfer is from a registered pension plan (RPP), comple				
Part A – Transfer from a DPSP				
☐ I am an employee or former employee who is a benefic	ciary of the DPSP.			
I am a current or former beneficiary spouse or commor employee who was the beneficiary of the DPSP.	n-law partner asking for a transfer because of the death of an e	mployee or former		
I am a current or former beneficiary spouse or commor	n-law partner of an employee or former employee who was the	beneficiary of the DPSP		
☐ asking for a transfer because of a breakdown of our ma	arriage or common-law partnership.			
Canada Revenue Agency's DPSP registration numb	er Employer's r	name		
Plan number Part B – Transfer from an RPP	Employer's ac	ddress		
☐ I am a member of the RPP.				
Lam a current or former beneficiary shouse or common	n-law partner asking for a transfer because of the death of a me	amher of the RPP		
<u> </u>	ommon-law partner asking for a transfer because of a breakdow			
partnership.	, ,	Ü		
Canada Revenue Agency's RPP registration number	er Employer's r	name		
Plan number	Employaria a	ddraga		
Part C – Description of amount to be transferred	Employer's ac	uress		
☐ Please transfer my whole entitlement under the plan id	entified in Part A or B.			
☐ Please transfer \$, which is my par	tial entitlement under the plan identified in Part A or B.			
Part D – Identification of the RRSP, RRIF, RPP, SPP, or DF	PSP to which the funds are being transferred			
☐ Please transfer the RPP, or DPSP single amount to my				
Individual plan number ☐ Please transfer the RPP, or DPSP single amount to my	Name of plan and approved s registered retirement income fund (RRIF).	specimen plan number		
Individual fund number Name of fund and approved specimen fund number Please transfer the RPP, or DPSP single amount to my account as a member of this RPP.				
☐ Please transfer the DPSP single amount to my accoun	t as a beneficiary under this DPSP.			
☐ Please transfer the RPP or DPSP single amount to my	specified pension plan (SPP)			
Please complete this area in all instances.	opeomor poneron plan (e. 1).			
Employer's name	Canada Revenue Agency's registration nun	nber of RPP or DPSP		
Transferee's address				
Applicant's signature		Year Month Day		
Area II – Transferor's certification				
1. The \$ transferred is the applicant's [whole or 🗌 partial entitlement under:			
☐ the DPSP identified in Part A of Area I, or ☐ the RPP	identified in Part B of Area I.			
2. We have transferred \$ according to: subsection 147(19) (a DPSP lump-sum transfer to an F	RPP an RRSP a RRIE an SPP or another DPSP): or			
	PP lump-sum transfer to an RRSP, a RRIF, an SPP or another	RPP).		
	amount we transferred from the RPP identified in Part B of Are	<u> </u>		
under the Pension Benefits Standards Act or a provincial pension benefits act Does not apply.				
4. We did not transfer \$ of the RPP single amount indicated in item 1 according to one of the following subsections: 147.3(1) to (7). We will report this amount as the applicant's income on a T4A slip.				
I certify that the information given on this form is correct a	and complete.			
Transferor's name				
Authorized person's signature		Year Month Day		
Area III – Transferee's certification	andika di ik ka			
We have received \$, and we have cr the applicant's RRSP identified in Part D of Area I.	edited it to: The applicant's account as a member of the RPP	identified in Part D of Area I.		
the applicant's RRIF identified in Part D of Area I. the applicant's account as a member of the APP identified in Part D of Area I. the applicant's account as beneficiary under the DPSP identified in Part D of Area I.				
the applicant's SPP identified in Part D of Area I.				
 The plan to which the single amount has been transferred is registered under the <i>Income Tax Act</i>. We will administer the amount indicated in item 3 of Area II as a locked-in amount under the recipient fund or plan. 				
4. We will issue a receipt for the amount indicated in item 4 of Area II. 4. We will issue a receipt for the amount indicated in item 4 of Area II.				
I certify that the information given on this form is correct and complete.				
Transferee's name				
Authorized pages to simple time		Verm Marin B		
Authorized person's signature		Year Month Day		

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when completed You can use this form to record a direct transfer. Tick the boxes that apply to you, and see the back of this form for instructions and definitions. Legislative references on this form are to the *Income Tax Act*. **Area I – Applicant**

Area I - Applicant		
Last name	First name and initials	Social insurance number
Address		Telephone
, addices		
If the transfer is from a deferred profit-sharing plan (DPSP), c If the transfer is from a registered pension plan (RPP), completed the transfer from a DPSP		
☐ I am an employee or former employee who is a benefi	ciary of the DPSP.	
employee who was the beneficiary of the DPSP.	on-law partner asking for a transfer because of the death of a son-law partner of an employee or former employee who was narriage or common-law partnership.	
Canada Revenue Agency's DPSP registration numl	ber Employe	er's name
Plan number Part B – Transfer from an RPP I am a member of the RPP.	Employer	r's address
☐ I am a current or former beneficiary spouse or commo	n-law partner asking for a transfer because of the death of a	a member of the RPP.
☐ I am the RPP member's current or former spouse or c partnership.	ommon-law partner asking for a transfer because of a break	down of the marriage or common-law
Canada Revenue Agency's RPP registration numb	er Employe	er's name
Plan number Part C – Description of amount to be transferred	Employe	r's address
☐ Please transfer my whole entitlement under the plan id☐ Please transfer \$, which is my pa	dentified in Part A or B. rtial entitlement under the plan identified in Part A or B.	
Part D – Identification of the RRSP, RRIF, RPP, SPP, or D	PSP to which the funds are being transferred	
☐ Please transfer the RPP, SPP, or DPSP single amour	_	
Individual plan number Please transfer the RPP, SPP, or DPSP single amour		ved specimen plan number
Individual fund number ☐ Please transfer the RPP, SPP, or DPSP single amour	• •	ved specimen fund number
☐ Please transfer the DPSP single amount to my account		
☐ Please transfer the RPP or DPSP single amount to m	y specified pension plan (SPP).	
Please complete this area in all instances.	Canada Rayanya Aganayla ragistration	number of DDD or DDCD
Employer's name	Canada Revenue Agency's registration	number of her of deser
Transferee's address		
Applicant's signature		Year Month Day
Area II – Transferor's certification		
The \$ transferred is the applicant's ☐ the DPSP identified in Part A of Area I, or ☐ the RPF We have transferred \$ according to:	□ whole or □ partial entitlement under: Pidentified in Part B of Area I.	
□ subsection 147(19) (a DPSP lump-sum transfer to an one of the following subsections: 147.3(1) to (8) (an R	RPP, an RRSP, a RRIF, an SPP or another DPSP); or PP lump-sum transfer to an RRSP, a RRIF, an SPP or anot	ther RPP).
3. A lock-in provision applies to \$ of the under the <i>Pension Benefits Standards Act</i> or a provincial	amount we transferred from the RPP identified in Part B of	
4. We did not transfer \$ of the RPP single 147.3(1) to (7). We will report this amount as the applicant.	(specify the Act) gle amount indicated in item 1 according to one of the follow	
I certify that the information given on this form is correct		
Transferor's name		
Authorized person's signature		Year Month Day
Area III – Transferee's certification	us did at it has	
1. We have received \$, and we have continuous the applicant's RRSP identified in Part D of Area I. 1. The applicant's RRIF identified in Part D of Area I. 1. The applicant's SPP identified in Part D of Area I.	redited it to: the applicant's account as a member of the R the applicant's account as beneficiary under t	
2. The plan to which the single amount has been transferred3. We will administer the amount indicated in item 3 of Area4. We will issue a receipt for the amount indicated in item 4 or	II as a locked-in amount under the recipient fund or plan.	
I certify that the information given on this form is correct		
Transferee's name		
Authorized person's signature		Year Month Day

You can use this form to record a direct transfer. Tick the boxes that apply to you, and see the back of this form for instructions and definitions. Legislative references on this form are to the *Income Tax Act*.

Area I – Applicant		
Last name	First name and initials	Social insurance number
Address		Telephone
If the transfer is from a deferred profit-sharing plan (DPSP), coll f the transfer is from a registered pension plan (RPP), complete Part A – Transfer from a DPSP		
☐ I am an employee or former employee who is a benefic ☐ I am a current or former beneficiary spouse or common employee who was the beneficiary of the DPSP. ☐ I am a current or former beneficiary spouse or common asking for a transfer because of a breakdown of our m	n-law partner asking for a transfer because of t	
Canada Revenue Agency's DPSP registration numb	per	Employer's name
Part B – Transfer from an RPP		Employer's address
☐ I am a member of the RPP.		
☐ I am a current or former beneficiary spouse or common ☐ I am the RPP member's current or former spouse or compartnership.		
Canada Revenue Agency's RPP registration number	er	Employer's name
Plan number Part C – Description of amount to be transferred		Employer's address
☐ Please transfer my whole entitlement under the plan ic		
Please transfer \$, which is my part, which is my part,		
Part D – Identification of the RRSP, RRIF, RPP, SPP, or DF Please transfer the RPP, SPP, or DPSP single amoun		
Individual plan number ☐ Please transfer the RPP, SPP, or DPSP single amoun	·	olan and approved specimen plan number F).
Individual fund number ☐ Please transfer the RPP, SPP, or DPSP single amoun		und and approved specimen fund number
☐ Please transfer the DPSP single amount to my accoun	-	
☐ Please transfer the RPP or DPSP single amount to my	specified pension plan (SPP).	
Please complete this area in all instances. Employer's name	Canada Revenue Agency	s registration number of RPP or DPSP
Transferee's address		
		Voca Modile Book
Applicant's signature		Year Month Day
Area II − Transferor's certification 1. The \$ transferred is the applicant's □	whole or partial entitlement under:	
the DPSP identified in Part A of Area I, or ☐ the RPP We have transferred \$ according to: ☐ subsection 147(19) (a DPSP lump-sum transfer to an I	identified in Part B of Area I.	PSP)· or
one of the following subsections: 147.3(1) to (8) (an RI 3. A lock-in provision applies to \$ of the under the <i>Pension Benefits Standards Act</i> or a provincial	PP lump-sum transfer to an RRSP, a RRIF, an amount we transferred from the RPP identified	SPP or another RPP).
4. We did not transfer \$ of the RPP sing 147.3(1) to (7). We will report this amount as the applicant	(specify the a gle amount indicated in item 1 according to one 's income on a T4A slip.	Act)
I certify that the information given on this form is correct Transferor's name	and complete.	
Authorized person's signature		Year Month Day
Area III – Transferee's certification		
1. We have received \$, and we have complete the applicant's RRSP identified in Part D of Area I. 1. The applicant's RRIF identified in Part D of Area I. 2. The applicant's SPP identified in Part D of Area I.	☐ the applicant's account as a mer☐ the applicant's account as benef	mber of the RPP identified in Part D of Area I. iciary under the DPSP identified in Part D of Area I.
 The plan to which the single amount has been transferred We will administer the amount indicated in item 3 of Area I We will issue a receipt for the amount indicated in item 4 o 	I as a locked-in amount under the recipient fun	nd or plan.
I certify that the information given on this form is correct	and complete.	
Transferee's name		
Authorized person's signature		Year Month Day



when completed You can use this form to record a direct transfer. Tick the boxes that apply to you, and see the back of this form for instructions and definitions. Legislative references on this form are to the *Income Tax Act*.

Area I – Applicant				
Last name	First name and initials	Social insurance number		
Address		Telephone		
If the transfer is from a deferred profit-sharing plan (DPSP), coll f the transfer is from a registered pension plan (RPP), comple Part A – Transfer from a DPSP				
employee who was the beneficiary of the DPSP.	n-law partner asking for a transfer because of the death			
Canada Revenue Agency's DPSP registration numb	er Em _l	ployer's name		
Part B – Transfer from an RPP	Empl	loyer's address		
☐ I am a member of the RPP.				
	n-law partner asking for a transfer because of the death or mmon-law partner asking for a transfer because of a br			
Canada Revenue Agency's RPP registration number	r Emį	ployer's name		
Plan number Part C – Description of amount to be transferred	Empl	loyer's address		
☐ Please transfer my whole entitlement under the plan id ☐ Please transfer \$				
Part D – Identification of the RRSP, RRIF, RPP, SPP, or DPSP to which the funds are being transferred □ Please transfer the RPP, SPP, or DPSP single amount to my registered retirement savings plan (RRSP).				
Individual plan number Please transfer the RPP, SPP, or DPSP single amount		pproved specimen plan number		
Individual fund number Name of fund and approved specimen fund number Please transfer the RPP, SPP, or DPSP single amount to my account as a member of this RPP.				
☐ Please transfer the DPSP single amount to my accoun	as a beneficiary under this DPSP.			
☐ Please transfer the RPP or DPSP single amount to my Please complete this area in all instances.	specified pension plan (SPP).			
Employer's name	Canada Revenue Agency's registra	tion number of RPP or DPSP		
Transferee's address				
Applicant's signature		Year Month Day		
Area II – Transferor's certification				
1. The \$ transferred is the applicant's the DPSP identified in Part A of Area I, or the RPP 2. We have transferred \$ according to: according to: subsection 147(19) (a DPSP lump-sum transfer to an F one of the following subsections: 147.3(1) to (8) (an RF 3. A lock-in provision applies to \$ of the under the Pension Benefits Standards Act or a provincial p	RPP, an RRSP, a RRIF, an SPP or another DPSP); or PP lump-sum transfer to an RRSP, a RRIF, an SPP or a amount we transferred from the RPP identified in Part I			
4. We did not transfer \$ of the RPP sing 147.3(1) to (7). We will report this amount as the applicant of certify that the information given on this form is correct and the second of the RPP sing 147.3(1) to (7). We will report this amount as the applicant of the RPP sing 147.3(1) to (7). We will report this amount as the applicant of the RPP sing 147.3(1) to (7). We will report this amount as the applicant of the RPP sing 147.3(1) to (7). We will report this amount as the applicant of the RPP sing 147.3(1) to (7). We will report this amount as the applicant of the RPP sing 147.3(1) to (7). We will report this amount as the applicant of the RPP sing 147.3(1) to (7). We will report this amount as the applicant of the RPP sing 147.3(1) to (7). We will report this amount as the applicant of the RPP sing 147.3(1) to (7). We will report this amount as the applicant of the RPP sing 147.3(1) to (7).	le amount indicated in item 1 according to one of the fo s income on a T4A slip.	llowing subsections:		
Transferor's name				
Authorized person's signature		Year Month Day		
Area III – Transferee's certification				
1. We have received \$, and we have or the applicant's RRSP identified in Part D of Area I the applicant's RRIF identified in Part D of Area I the applicant's SPP identified in Part D of Area I. 2. The plan to which the single amount has been transferred 3. We will administer the amount indicated in item 3 of Area II. 4. We will issue a receipt for the amount indicated in item 4 or	the applicant's account as a member of th the applicant's account as beneficiary und s registered under the <i>Income Tax Act</i> . as a locked-in amount under the recipient fund or plan.	der the DPSP identified in Part D of Area I.		
I certify that the information given on this form is correct	and complete.			
Transferee's name		Year Month Day		

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Instructions

Who can use this form?

If you are a DPSP trustee or an RPP administrator, you can use this form to record the direct transfer of a single amount for an applicant.

- As a DPSP trustee, you can make a direct transfer to another DPSP, an RPP, an SPP, an RRSP, or a RRIF.
- As an RPP administrator, you can make a direct transfer to another RPP, an RRSP, an SPP, or a RRIF.

Note

If you do not use this form to document the transfer, make sure that you, as the transferor, provide the transferee with the information needed to correctly complete the transfer.

Who completes this form?

Aroa I

The plan member or beneficiary asking for the transfer (the applicant) completes and signs Area I. All copies have to be given to the DPSP trustee or the RPP administrator from which the amount is to be transferred (the transferor).

Area II

The transferor completes and signs Area II. The transferor keeps copy 4, and sends copies 1, 2, and 3 to the DPSP trustee, the RPP administrator, the RRSP issuer, the RRIF carrier, or the SPP administrator to which the single amount is to be transferred (the transferee), along with the amount being transferred.

Area III

The transferee completes and signs Area III of copies 1, 2, and 3. The transferee keeps copy 3, and returns copy 1 to the transferor and copy 2 to the applicant.

Transfers from a DPSP

As the transferor, you can transfer a single amount for an employee or former employee who participated in the plan as described in subsection 147(19). You can transfer the amount to an RPP for that person's benefit, to an RRSP, or a RRIF under which that person is the annuitant. Also, you can transfer the amount to another DPSP for that person's benefit, **if it can reasonably be expected that the recipient DPSP will have at least five beneficiaries throughout the year in which you make the transfer**.

Similarly, you can transfer a single amount for the current or former spouse or common-law partner of the employee or former employee, if that person is entitled to the amount:

- because the employee or former employee died; or
- because the marriage or common-law partnership with the employee or former employee breaks down. In this case, the transfer has to result from a decree, order, or judgment of a competent tribunal, or from a written separation agreement that relates to a division of property in settlement of rights arising out of, or on the breakdown of, the marriage or common-law partnership.

Do not include the amount that you transfer under subsection 147(19) in the income of the person for whom you made the transfer. Also, that person cannot deduct the amount transferred. Do not issue a T4A slip or a receipt for the amount.

Do not withhold income tax from an amount you transfer under subsection 147(19).

Transfers from an RPP

As the transferor, you can transfer a single amount for a plan member to another RPP for the member's benefit, or to the member's RRSP, SPP, or RRIF.

You can transfer a single amount for the member's current or former spouse or common-law partner, if that person is entitled to the amount:

- because the member dies; or
- because the marriage or common-law partnership with the member breaks down. In this case, the transfer has to result from a decree, order,
 or judgment of a competent tribunal, or from a written separation agreement that relates to a division of property in settlement of rights arising
 out of, or on the breakdown of, the marriage or common-law partnership.

In certain cases, the rules in section 147.3 limit the amount that you can transfer without tax consequences. If part of an amount transferred does not meet the rules of the subsection under which you transfer, that part is considered to have been paid to the applicant as a pension benefit. In such cases, you have to report that part as the applicant's income on a T4A slip. That part is also considered to have been contributed by the applicant to the RRSP or SPP, or to the other RPP, whichever applies. The transferee should give the applicant a receipt for the amount.

Similarly, if you transfer the single amount to a RRIF, the excess part is considered to have been contributed to an RRSP. In such cases, you have to report the excess part as the applicant's income on a T4A slip. The transferee should give the applicant an RRSP receipt for the excess part.

Do not include the amount that you transfer under any of subsections 147.3(1) to (8) in the income of the person for whom you make the transfer. Also, that person cannot deduct the amount transferred. Do not issue a T4A slip or a receipt for the amount.

Do not withhold income tax from the amount you transfer under section 147.3.

Definitions

Annuitant – the person who is entitled to receive payments from an RRSP or a RRIF.

DPSP trustee – a corporation named as a trustee under the plan, that is resident in Canada, and licensed or otherwise authorized under Canadian law to carry on in Canada the business of offering to the public its services as a trustee. A DPSP trustee can also mean a group of at least three individuals who are resident in Canada, and who are named as trustees under the plan.

Individual plan number or individual fund number – the individual account, contract, certificate, or other identifier number that the RRSP issuer, RRIF carrier, or RPP or SPP administrator assigns.

Member – the person who is entitled to receive payments from an RPP or a SPP.

RPP administrator – the person or organization 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.

Single amount – an amount that is not part of a series of periodic payments.

Spouse or common-law partner - you can find the definition of these terms in most of the income tax guides or pamphlets we publish.

SPP – specified pension plan (currently the Saskatchewan pension plan is the only arrangement prescribed under the Income tax regulations to be a specified pension plan.)

SPP administrator – the person or organization that is responsible for administering the SPP.

Transferee – the administrator, issuer, or trustee of the plan, or the carrier of the fund to whom the amount is transferred.

Transferor-the administrator or trustee of the plan from whom the amount is transferred.