



Complete this form if you (the transferring spouse or common-law partner) are electing to split your eligible pension income with your spouse or common-law partner (the receiving spouse or common-law partner) and if you meet **all** of the following conditions:

- You and your spouse or common-law partner were not living separate and apart from each other, because of a breakdown in your marriage or common-law partnership, at the end of the tax year and for a period of 90 days beginning in the tax year.
- You and your spouse or common-law partner were residents of Canada on December 31, 2017 (or on the date of death).
- You received pension income in the tax year qualifying for the pension income amount (see line 314 in the *General Income Tax and Benefit Guide*) or you were 65 years of age or older and received certain qualifying amounts distributed from a retirement compensation arrangement (Box 17 of your T4A-RCA slips).

Only one joint election can be made for a tax year. If both you and your spouse or common-law partner have eligible pension income, you need to decide who will act as the transferring spouse or common-law partner electing to allocate part of his or her eligible pension income to the other spouse or common-law partner (the receiving spouse or common-law partner).

This form needs to be filed by your **filing due date** for the year. For more information on filing due dates, see the *General Income Tax and Benefit Guide*. We may allow you to make a late or amended election, or revoke an original election, under certain circumstances. Contact us if you need more information.

If you are filing electronically, keep this form in case we ask to see it later. If you are filing a paper return, you **must** complete, **sign**, and attach copies of this form to **both** your return and your spouse or common-law partner's return. **The information on the forms must be the same.**

Step 1 – Identification

Information about you (the transferring spouse or common-law partner)

Last name	First name	Social insurance number
Home address		Postal code

Information about your spouse or common-law partner (the receiving spouse or common-law partner)

Last name	First name	Social insurance number
Home address (if different from above)		Postal code

Step 2 – Maximum split-pension amount

To calculate the eligible pension income amount, the **transferring spouse or common-law partner** must complete line 314 of the *Federal Worksheet* found in the forms book.

Enter the amount from **line A** of line 314 of the **transferring spouse or common-law partner's Federal Worksheet**. **6802** A

Qualifying RCA payments

If you were 65 years of age or older on December 31, 2017 (or on the date of death) and received life annuity payments from a retirement compensation arrangement, complete lines 1 and 2. **Otherwise**, enter "0" on line B.

Enter the amount from box 17 of the **transferring spouse or common-law partner's T4A-RCA slips**. **6806** 1

\$102,006 minus amount from line A 2

Enter the **lesser** of lines 1 and 2.

Add lines A and B.

+		B
=		C

Marital status change

If your marital status changed during the tax year, calculate the eligible pension income for the period that you were married or living common-law. **Otherwise**, enter the amount from line C on line E.

Number of months married or living common-law **6803** × Amount from line C D

Divided by:
Number of months in the tax year **12***

* If the transferring spouse or common-law partner is deceased, use the number of months up to and including the month of death.

Enter the amount from line D, if it applies. Otherwise, enter the amount from line C.

Multiply the amount on line E by 50%.

Maximum split-pension amount

×	50%	E
=		F

Step 3 – Elected split-pension amount

Enter the amount that you and your spouse or common-law partner decide to jointly elect to be your split-pension amount for the year. The split-pension amount cannot be more than the amount from Line F.

	G
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Enter this amount on line 210 of the **transferring spouse or common-law partner's** return and on line 116 of the **receiving spouse or common-law partner's** return.

Step 4 – Pension income amount (line 314)

Part A – Calculate the pension income amount of the transferring spouse or common-law partner.

Amount from line A

Amount from line G, unless **Note 1** below applies

Line H minus line J

	H
-	J
=	K

Enter \$2,000 or the amount from line K, whichever is **less**, on line 314 of the transferring spouse or common-law partner's Schedule 1.

Note 1

If the transferring spouse or common-law partner entered an amount on line B, complete the following calculation and enter the result on line J: **line G – ((line B ÷ line C) x line G)**

Part B – Calculate the pension income amount of the receiving spouse or common-law partner.

If there is an amount on line 115 or line 129 of the receiving spouse or common-law partner's return, enter the amount from line A of line 314 of **their Federal Worksheet**. Otherwise, enter "0".

Amount from line J, unless **Note 2a** below applies

Add lines L and M.

	L
+	M
=	N

Enter \$2,000 or the amount from line N, whichever is **less**, on line 314 of the receiving spouse or common-law partner's Schedule 1.

Note 2a

If all of the following conditions apply, read Note 2b below:

- the amount on line L is **less than \$2,000**; and
- the receiving spouse or common-law partner was under age 65 on December 31, 2017; and
- the transferring spouse or common-law partner was age 65 or older and received any:
 - RRIF, RRSP, or other annuity payments;
 - variable pension benefits paid from a money purchase provision of a registered pension plan;
 - payment out of a pooled registered pension plan (other than amounts received due to the death of his or her former spouse or common-law partner).

Note 2b

If Note 2a applies, calculate the amount to enter on line M as follows:

- (1) Do not include at line A any of the following sources of pension income:
 - RRIF, RRSP, or other annuity payments received by your spouse or common-law partner,
 - variable pension benefits paid from a money purchase provision of a registered pension plan, or
 - any payment out of a pooled registered pension plan (other than amounts received due to the death of his or her former spouse or common-law partner).
- (2) If the result from (1) above is **\$4,000 or more**, enter on line M the amount from line J.
- (3) If the result from (1) above is **less than \$4,000**, complete Step 2 using the result from (1) as the amount for line A. Enter on line M the **lesser** of the amount from line G or J if Steps 2 and 3 were recalculated using the formula in Note 1 above.

