

11. If you are including an amount in income for RRSP, RRIF, or SPP amounts that your spouse or common-law partner withdrew, enter the amount you are reporting as income (shown on Form T2205, *Amounts from a Spousal or Common-law Partner RRSP, RRIF, or SPP to Include in Income for _____*, which you may have completed). On your income tax and benefit return, report the RRSP and SPP amount on line 129 and the RRIF amount on line 115 if you are 65 or older at the end of the year, or on line 130 otherwise.

+ _____ | 11

12. **Add** lines 6 to 11. This is the total RRSP contributions you or your spouse or common-law partner withdrew in the year shown on line 5 and you include in your income on your income tax and benefit return.

= _____ | 12

13. Enter the amount from line 4 or the amount from line 12, **whichever is less**. This is your deduction. Enter this amount on line 232 of your income tax and benefit return.

_____ | 13

If we allow you to deduct from your income the unused RRSP, PRPP, and SPP contributions you or your spouse or common-law partner withdrew, we will not treat them as RRSP contributions, and you cannot deduct them for any year. When you complete your income tax and benefit return, do not enter this amount on Schedule 7, *RRSP and PRPP Unused Contributions, Transfers, and HBP or LLP Activities*. If, in a previous year, you included these contributions on Schedule 7, ask for an adjustment to your return for that year. The adjustment will reduce your unused contributions available to carry forward to a future year. You may have to pay tax if the amount on line 4 of this form is more than \$2,000. For more information, see "Unused RRSP/PRPP/SPP contributions" in Chapter 2 of Guide T4040, *RRSPs and Other Registered Plans for Retirement*, and Form T1-OVP, 2014 *Individual Tax Return for RRSP Excess Contributions*.