



Joint Election to Split Pension Income for 2014

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

- You and your spouse or common-law partner were not, because of a breakdown in your marriage or common-law partnership, living separate and apart from each other at the end of the year and for a period of 90 days or more beginning in the year.
- You and your spouse or common-law partner were residents of Canada on December 31, 2014 (or on the date of death).
- You received pension income in the tax year that qualifies 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, *Statement of Distributions from a Retirement Compensation Arrangement (RCA)*).

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 will have to decide which **one** of you will act as the pensioner and elect to allocate part of their eligible pension income to his or her spouse or common-law partner (the pension transferee). This form is 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*.

Under certain circumstances, we may allow you to make a late or amended election, or revoke an original election. For more information, contact us.

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

Step 1 – Identification

Information about you (the pensioner)

Last name	First name	Social insurance number
Home address		Postal code

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

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

Step 2 – Calculation of the maximum split-pension amount

To calculate the amount of eligible pension income for the purpose of this election, you (the pensioner) must complete the chart for line 314 on the *Federal Worksheet* which you will find in the forms book.

Enter on this line, the **total** amount from **line A** of the chart for line 314 of your *Federal Worksheet*. **6802** **A**

If you were 65 years of age or older on December 31, 2014 (or on the date of death) and received amounts in the form of life annuity payments from a retirement compensation arrangement, complete lines 1 and 2. Otherwise, enter "0" on line B, and continue on line C.

Enter the amount from box 17 of your T4A-RCA slips.	6806	1	
\$96,950 minus amount from line A		2	
Enter the lesser of lines 1 and 2.			B
Add lines A and B.			C

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 by completing the calculation for line D below. Otherwise, enter the amount from line C on line E.

Number of months you were married or living common-law	6803	X	Amount from line C	D
Number of months in the tax year	12 *			

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

Multiply the amount on line E by 50%.	50%	F
Maximum split-pension amount		

* For a deceased pensioner, use the number of months up to and including the month of death.

Step 3 – Elected split-pension amount

Enter the amount, not exceeding the amount from line F, that you (the pensioner) and your spouse or common-law partner (the pension transferee) jointly elect to be your split-pension amount for the year. **G**

If you are the pensioner, deduct this amount on **line 210** of your return.
If you are the pension transferee, report this amount on **line 116** of your return.

Go to Step 4 on the next page. ➔

