

T1-2017

RRSP and PRPP Unused Contributions, Transfers, and HBP or LLP Activities

Schedule 7

For more information, see line 208 in the guide.

Complete this schedule and attach it to your return **only when one or more** of the following situations apply:

Complete Parts A, B, C, and D, if :

- You will **be keeping**, for future years, some or all of your unused RRSP and PRPP contributions previously reported and available to deduct for 2017 as shown on your latest notice of assessment or reassessment, or T1028, *Your RRSP/PRPP Information for 2017*.
- You will **be keeping**, for future years, some or all of the RRSP, PRPP, and SPP contributions you made from March 2, 2017, to March 1, 2018.
- You have transferred to your RRSP, PRPP, or SPP certain amounts you included in your income in 2017.
- You are designating contributions made to your own RRSP, PRPP, or SPP as a 2017 repayment under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP).

Complete Part E, if :

- You withdrew funds from your RRSP in 2017 under the HBP or the LLP.

Complete Part F, if :

- You will be the beneficiary of income that was contributed to an amateur athlete trust in 2017 and you want that income to be used in calculating your RRSP contribution limit.

If **none of the above situations** apply to you, **do not complete** this schedule. Enter your total contributions made to your or your spouse's or common-law partner's RRSP and SPP, and your PRPP on line 208 of your return.

Part A – Contributions

Unused RRSP/PRPP contributions previously reported and available to deduct for 2017 as shown on your latest notice of assessment or reassessment, or T1028, *Your RRSP/PRPP Information for 2017*.

1

Include on lines 2 and 3 below **all** contributions you made for the dates specified, even if you are not designating or deducting them on your return for 2017.

Include at lines 2 and 3:

- Contributions made to your or your spouse's or common-law partner's RRSP and SPP, and your PRPP;
- Amounts transferred to your own RRSP, PRPP, or SPP (also see line 14 in Part C of this schedule); and
- Contributions that you are designating as a repayment under the HBP or the LLP (Part B below)

For the list of contributions to exclude at lines 2 and 3, see line 208 in the guide.

Enter the RRSP, SPP, and your PRPP contributions made from **March 2, 2017**, to **December 31, 2017** (attach all your receipts).

2

Enter the RRSP, SPP, and your PRPP contributions made from **January 1, 2018**, to **March 1, 2018** (attach all your receipts).

+

3

Add lines 2 and 3.

245 =

+

4

Add lines 1 and 4.

Total contributions

=

5

Part B – Repayments under the HBP and the LLP

If you withdrew funds from your RRSP under the HBP and/or the LLP **before 2016** you may have to make a repayment to your RRSP, PRPP, or SPP for 2017. Your 2017 minimum required repayment is shown on your latest notice of assessment or reassessment, or your T1028 statement for 2017.

Complete line 6 and/or line 7 if you are designating contributions made from January 1, 2017 to March 1, 2018 to your own RRSP, PRPP, or SPP as a 2017 repayment under the HBP or the LLP. If you designate less than the minimum required amount for 2017, report the difference at line 129 of your return. If you are not required to make a repayment under the HBP or LLP, enter "0" at line 8 and continue at line 9.

Do **not** include at lines 6 and 7:

- any amount you deducted or designated as a repayment on your 2016 return or that was refunded to you; or
- any contributions or transfers that you will be including on line 14 or line 15 in Part C on the next page.

Contribution designated as a repayment under the HBP

246

6

Contribution designated as a repayment under the LLP

262 +

7

Add lines 6 and 7.

Total repayments under the HBP and the LLP

=

-

8

Line 5 minus line 8

Enter this amount on line 10 on the next page.

Contributions available to deduct

=

9

Continue on the next page

Part C – RRSP/PRPP deduction

Enter the amount from line 9 on the previous page.

10

RRSP/PRPP deduction limit for 2017 as shown on your latest notice of assessment or reassessment, or T1028, *Your RRSP/PRPP Information for 2017*.

11

Enter your 2017 **employer** PRPP contributions (amount from line 205 of your return).

–

12

Line 11 minus line 12

=

13

Transfers (see "Line 14 - Transfers" at line 208 in the guide)

240

14

RRSP, PRPP, and SPP contributions you are deducting for 2017, this amount cannot exceed the **lesser** of the result of line 10 minus line 14, or the amount on line 13, whichever is **less**

+

15

Add lines 14 and 15.

=

16

Enter the amount from line 10 or line 16, whichever is **less**.**Also enter this amount on line 208 of your return.**

RRSP/PRPP deduction 208

–

17

Part D – Unused contributions available to carry forward

Line 10 minus line 17

**Your unused contributions
available to carry forward to a future year**

=

18

This amount is available to carry forward to future years. This amount will be shown on your 2017 notice of assessment.

Part E – 2017 withdrawals under the HBP and the LLP

Complete this section, if you withdrew funds from your RRSP under the HBP and/or the LLP in 2017.

HBP: enter the amount from box 27 of all your 2017 T4RSP slips.

247

19

Tick this box if the address shown on page 1 of your return is the same as the address of the home you purchased under the HBP.

259

20

LLP: enter the amount from box 25 of all your 2017 T4RSP slips.

263

21

Tick this box to designate your spouse or common-law partner as the student for whom the funds were withdrawn under the LLP. If you do not tick the box, you will be considered to be the student for LLP purposes.

264

22

Part F – 2017 contributions to an amateur athlete trust

Complete this section to report qualifying performance income (generally endorsement income, prize money, or income from public appearances received by an amateur athlete) contributed in 2017 to an amateur athlete trust, since this income qualifies as earned income in calculating the RRSP deduction limit of the trust's beneficiary.

Enter the amount of income that was contributed to an amateur athlete trust in 2017.

267

23