

Form 4
[Subsection 26.1(1)]
CERTIFICATE OF NON-RESIDENCY

I, _____, certify that:

1. I am the former member of the following pension plans regulated by *The Pension Benefits Act, 1992*:
pension plan: _____ registration number: _____
pension plan: _____ registration number: _____
pension plan: _____ registration number: _____
(attach another page if more space is necessary)
2. I am the owner of the following locked-in retirement account contracts that are subject to *The Pension Benefits Regulations, 1993*:
name of financial institution: _____
name of financial institution: _____
name of financial institution: _____
name of financial institution: _____
name of financial institution: _____
(attach another page if more space is necessary)
3. I have not resided in Canada since _____.
4. I am now a resident of _____.
5. I have received from the Canada Revenue Agency written confirmation that the Canada Revenue Agency has determined me to be a non-resident of Canada for the purposes of the *Income Tax Act* (Canada), and I have attached a copy of that confirmation to this form.
6. I am indicating my spousal status by selecting one of the following:
 I have never had a spouse.
 I previously had a spouse but no longer have one. The last person to be my spouse ceased being my spouse on _____, and that person's name is (was) _____.
 I currently have a spouse, my spouse's name is _____, and my spouse has consented to the withdrawal and waived his or her entitlement to a pension of at least 60% of the original amount of the pension payable pursuant to section 34 of *The Pension Benefits Act, 1992* by completing in the prescribed manner a spouse's consent to withdrawal and waiver of entitlements using Form 5. The completed Form 5 has been attached to this form.
7. I hold all of the entitlement to all of the assets listed on this form, and none of these assets are subject to a transfer of entitlements due to the breakdown of the spousal relationship.

In witness whereof, I sign this form at _____ this _____ day of _____, 20__ in the

presence of _____
(print or type name of witness)

of _____
(address of witness)

(Signature of Witness)

(Signature of Declarant)

COMMENTS AND INSTRUCTIONS
FORM 4
CERTIFICATE OF NON-RESIDENCY

This form must be completed if a former member of a pension plan that is subject to the provisions of *The Pension Benefits Act, 1992* (the Act), and/or the owner of a locked-in retirement account contract (LIRA) that is subject to the provisions of the Act, if the former member or owner (the person) has ceased to be a resident of Canada and wishes to withdraw an amount equal to the commuted value of a benefit pursuant to subsection 26.1(1) or to withdraw the locked-in money pursuant to subsection 29(8.3) of *The Pension Benefits Regulations, 1993* (the Regulations). In order to withdraw benefit entitlements the person must have not resided in Canada for at least two consecutive years, and the person must have been determined by the Canada Revenue Agency (CRA) to be a non-resident of Canada for the purposes of the *Income Tax Act* (Canada). A copy of CRA's determination must be attached to this form.

If the person has a spouse, the withdrawal can only proceed if the spouse has consented to the withdrawal and waived entitlements, in the prescribed manner, a spouse's consent to the withdrawal and waiver of entitlements by completing Form 5. The completed Form 5 must be attached to this Form 4, and has the effect of consenting to the withdrawal and waiving spousal entitlements to post-retirement survivor benefits provided under section 34 of the Act only in respect of benefit entitlements in the plans and funds listed on this Form 4. The completed Form 5 does not waive spousal entitlements to benefit entitlements in, nor consent to the withdrawal of, any other plans or funds the person may have.

Under the Act, "spouse" means:

- (a) a person who is married to a member or former member; or
- (b) if a member or former member is not married, a person with whom the member or former member is cohabiting as spouses at the relevant time and who has been cohabiting continuously with the member or former member as his or her spouse for at least one year prior to the relevant time.

This form must be

- completed in its entirety,
- signed and witnessed,
- filed with each relevant pension plan administrator and/or LIRA issuer, and
- accompanied by a completed *Form 5 - Spouse's Waiver of Entitlements Under a Pension Plan or a LIRA contract for Non-Residency Status*, if applicable.

We strongly urge the spouse to seek independent legal advice before signing this waiver.