



**COMMENTS AND INSTRUCTIONS**  
**FORM D**  
**CERTIFICATE OF STATUS**

This form must be completed if the owner (“owner”) of a pooled retirement savings account contract (“contract”) that is subject to the provisions of *The Pooled Registered Pension Plans (Saskatchewan) Act* (“Act”), intends to withdraw funds from the contract pursuant to subsection 16(14) of *The Pooled Registered Pension Plans (Saskatchewan) Regulations* (“Regulations”), for reasons of shortened life expectancy; or pursuant to subsection 16(12) of the Regulations, for reasons of non-residency.

If the owner has a spouse, the withdrawal can only proceed if the spouse has consented to the withdrawal by completing Form E. The completed Form E must be attached to this Form D, and has the effect of consenting to the withdrawal only with respect of benefit entitlements in the accounts and funds listed on this Form D.

Specific to a withdrawal pursuant to the non-residency provisions, the owner must not have resided in Canada for at least two consecutive years, and the owner 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.

Under the Act, “spouse” means:

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

The form must be:

- completed in its entirety;
- signed by the owner, in the presence of a witness;
- filed with the issuer of the contract;
- in the event of a withdrawal due to non-residency, accompanied by a copy of CRA’s determination of non-residency status; and
- if the owner has a spouse, accompanied by a completed Form E.

***We strongly urge the owner to seek independent legal advice before completing this form.***