

Repayment of RRSP Funds Withdrawn Under the Home Buyers' Plan or the Lifelong Learning Plan

This form is to be used if you withdrew funds from a registered retirement savings plan (RRSP) under the **Home Buyers' Plan (HBP)** or the **Lifelong Learning Plan (LLP)**.

You must use the form for the taxation year in which you repaid these funds, according to the terms and conditions set out below.

For the **HBP**, you must, as a rule, begin making repayments in the second year following the year you made the withdrawal. Repayment may be made over a period of 15 years. For the **LLP**, you must, as a rule, begin making repayments between the third and the sixth year following the year you made the withdrawal. Repayment may be made over a period of 10 years. In both cases, you may begin repayment **before** the prescribed deadline.

The amount of your repayment (line 12) must not be less than the minimum required, unless you begin repayment before the prescribed deadline. In either case, you must complete Parts 1, 2 and 3 of the form, in order to designate the amount of your repayment.

However, if you are unable to make a repayment or if the repayment is less than the minimum required, you must also complete Part 4 to calculate the amount to be included in your income (line 16).

Complete the form for **the year of repayment** and submit it to Revenu Québec along with your income tax return no later than the deadline, that is, **April 30 or, where applicable, June 15 of the following year**. However, if you are completing this form on behalf of a person who died after December 31 of the year of repayment but before June 16 of the following year, the deadline for filing is six months after the date of death or the standard deadline for filing the return (your choice).

Note: For the purposes of this form, contributions made to an RRSP include transfers to an RRSP and the purchase of substitute shares (if you withdrew amounts from a labour-sponsored fund for the purposes of the HBP or the LLP). You must have been a member of the RRSP in question at the end of the year of repayment.

		Social insurance number
		Year of repayment
		Social insurance number
1 Identification (please print)		
Last name of member	First name	
Address	Postal code	Area code Telephone

2 Amount that may be designated as a repayment

Contributions made to an RRSP from the beginning of the year of repayment to the last day of February of the following year			1
Portion of the amount on line 1 that was			
• deducted on lines 214 and 250 of your income tax return for the previous year			2
• designated as a repayment on the TP-935.3-V form completed for the previous year	+		3
Add lines 2 and 3.	=		4
Subtract line 4 from line 1.	=		5
Portion of the amount on line 1 that represents transfers deducted on line 250 of your income tax return for the year of repayment			6
Portion of the amount on line 1 that represents direct transfers of certain income for the year from an RRSP, a RRIF, an RPP or a DPSP (income for which you have not received RL-2 slips)	+		7
Amount withdrawn from an RRSP in connection with the certification of a provisional past service pension adjustment (PSPA), which you must include in your income for the year and for which you are claiming (or will claim) a deduction on line 250 of your income tax return	+		8
Add lines 6 through 8.	=		9
Subtract line 9 from line 5.	=		10
Amount that may be designated as a repayment	=		10

3 Amount designated as a repayment

Enter your HBP balance or your LLP balance, as shown on your notice of assessment or reassessment, or on the statement of account you received from the Canada Revenue Agency.

HBP		LLP	
			11

Enter the amount that you are designating as a repayment for the year, under the HBP or the LLP. The result entered on line 12 **must not exceed** the amount on line 10 or on line 11.

Carry the amount on line 12 to line 212 of your income tax return.

			12
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Amount designated as a repayment

4 Amount to be included in your income

Do not complete this part if you are making the repayment before the prescribed deadline.

Enter the amount of the repayment to be made for the year of repayment stipulated in one of the documents referred to on line 11. In the case of a person who ceased to be resident in Canada during the year or who died during the year, enter the amount from line 11.

			14
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Enter the amount from line 12, if applicable.

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Subtract line 15 from line 14.

Carry the result to line 154 of your income tax return.

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Amount to be included in your income

