



## IPP minimum amount generic amendment

|                           |          |   |
|---------------------------|----------|---|
| Plan name                 |          | Canada Revenue Agency registration number |
| Plan administrator's name |          | Contact                                   |
| Address                   |          |   |
| City/town                 | Province | Postal code                               |

### Certification that the plan is amended using the generic wording – IPP minimum amount

|  |                               |
|--|-------------------------------|
| <p>I, _____ am the authorized officer for the administrator of the<br/> <div style="text-align: center; margin-left: 100px;">Name</div> above-noted registered pension plan, and I certify that this plan is amended to include the following statement with effect from<br/> January 1, 2012.</p> <p><b>"Notwithstanding any other provision of the plan, the plan will pay out to a person, who is a member or the surviving spouse or common law partner of a deceased member, each year after the year in which the person attains 71 years of age, an amount equal to the greater of:</b></p> <ul style="list-style-type: none"> <li>– the regular retirement benefits payable to the person in the year pursuant to the plan terms; and</li> <li>– the IPP minimum amount as defined under subsection 8500(1) of the <i>Income Tax Regulation</i>." </li></ul> |                               |
| Date (YYYY-MM-DD)  | Authorized person's signature |
| Position or title  | Telephone number              |

Send to:

**Registered Plans Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5**

Please keep a copy for your records.