

IMPORTANT TIMES/LIMITS TO REMEMBER:

TIME/CONTRIBUTION LIMITS	PLAN TYPE	
	Individual	Family
Annual Contribution Limit	None	None
Annual Basic CESG Limit	\$1,000 (provided beneficiary has adequate grant carry forward available).	\$1,000 per beneficiary (provided beneficiary has adequate grant carry forward available).
Lifetime Contribution Limit	\$50,000	\$50,000 per beneficiary
Lifetime Basic and Additional CESG Limit	\$7,200	\$7,200 per beneficiary
Contribution Time Limit	Up to the 32 nd year of the plan's existence.	Up to age 31 of each beneficiary.
Plan's Existence*	Can remain open for 35 years from the original contract start date. Plan must be terminated at the end of the 35 th year.	Can remain open for 35 years from the original contract start date. Plan must be terminated at the end of the 35 th year.

* Specified Plan established for a beneficiary receiving the Disability Tax Credit may remain open until the end of its 40th year.