

Table 5
Number of Trusts by Type, 2017 to 2021

Trust Type	2017	2018	2019	2020	2021
Testamentary	110,830	113,700	117,480	114,920	119,520
Personal	92,930	90,700	87,800	87,250	89,790
Alter Ego	3,500	3,820	4,050	4,310	4,620
Specified	26,970	25,580	24,460	24,450	26,050
Joint Spousal or Common-law Partner	2,710	2,910	3,160	3,360	3,650
Spousal or Common-law Partner	110	90	70	60	50
Deemed Resident	860	2,150	2,470	2,280	60
Unit	3,810	2,950	2,720	2,970	4,930
Communal Organization	390	390	400	410	420
Mutual Fund/SIFT	3,960	4,120	4,280	4,410	4,590
Employee Benefit Plan	480	420	420	380	420
Insurance Segregated Fund	3,900	3,900	3,940	3,970	4,040
Employee	110	110	110	110	110
Non-profit Organization	450	440	430	430	400
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	400	400	410	420	420
RRSP/RRIF/RESP/RDSP/TFSA	11,020	15,120	16,150	19,030	20,170
Environmental Quality Act	0	0	0	0	0
Health & Welfare	150	130	130	110	100
Lifetime Benefit	730	730	740	730	710
Total	263,300	267,670	269,210	269,590	280,060

1. The sum of the data may not match the totals due to rounding and/or suppressing for confidentiality.
2. A zero [0] indicates that the information has been suppressed for confidentiality. Suppressed information also includes valid zeros.
3. Counts are rounded to the nearest ten.
4. Counts include all trust income tax returns that were assessed or reassessed during the period.
5. Counts only include trusts that filed a T3 Trust Income Tax and Information Return.
6. Data are as of August 2023.
7. Data are presented on a tax year basis and are subject to change.
8. RRSP = Registered retirement savings plan, RRIF = Registered retirement income fund, RESP = Registered education savings plan, RDSP = Registered disability savings plan, created in 2009, TFSA = Tax-free savings account, created in 2009, SIFT = Specified investment flow-through, created in 2007, Employee life and health trusts were created in 2010.