

Table 15
Provincial or Territorial & Part XII.2 Taxes Payable by Trust Type, 2017 to 2021

Trust Type	2017	2018	2019	2020	2021
Testamentary	195,844	209,391	211,230	223,694	422,447
Personal	117,436	195,320	175,640	141,998	215,258
Alter Ego	12,173	28,243	21,501	41,714	49,094
Specified	51,875	32,019	46,145	36,694	137,579
Joint Spousal or Common-law Partner	4,868	13,451	0	5,768	13,908
Spousal or Common-law Partner	0	0	0	0	0
Deemed Resident	0	0	0	0	0
Unit	73,482	3,290	0	3,127	10,859
Communal Organization	0	0	0	0	0
Mutual Fund/SIFT	2,398,378	1,276,129	2,575,618	3,062,149	3,870,990
Employee Benefit Plan	194	182	116	0	0
Insurance Segregated Fund	0	0	0	0	0
Employee	0	0	0	0	0
Non-profit Organization	1,296	960	0	1,009	984
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	0	0	0	542	2,841
RRSP/RRIF/RESP/RDSP/TFSA	801	1,313	0	1,941	2,321
Environmental Quality Act	0	0	0	0	0
Health & Welfare	82	276	58	0	237
Lifetime Benefit	863	560	375	0	0
Total	2,860,540	1,765,201	3,116,677	3,540,722	4,734,773

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. Amounts include all trust income tax returns that were assessed or reassessed during the period.
4. Amounts are calculated using line 82 and 83 of the T3 Trust Income Tax and Information Return.
5. Amounts are rounded and in thousands of dollars.
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.