


**T3 TRUST INCOME TAX AND INFORMATION RETURN**  
 Legislative references on this return refer to the *Income Tax Act* and *Income Tax Regulations*.  
 All references to "the guide" on this return refer to the *T3 Trust Guide*.

**▲ Step 1 – Identification and other required information**

Name of trust	Trust account number T     -     -																
Name of trustee, executor, liquidator, or administrator	Do not use this area 																
Mailing address of trustee, executor, liquidator, or administrator	Telephone number (     ) Postal code 																
Mailing address, if different than trustee (or name and mailing address of the contact person, if different)	Telephone number (     ) Postal code 																
<b>Residence of trust</b> at end of taxation year Province or territory _____ Is this a Yukon First Nation (FN) trust? No <input type="checkbox"/> Yes <input type="checkbox"/> If yes, give the FN name and identification number _____ If the trust had business income in the year, state the province(s) or territory(ies) where that income was earned. _____																	
If the trust became or ceased to be a resident of Canada <b>in the year</b> , give the date of: <table style="display: inline-table; margin-left: 20px;"> <tr> <td style="text-align: center;">entry</td> <td style="text-align: center;">Year</td> <td style="text-align: center;">Month</td> <td style="text-align: center;">Day</td> <td style="width: 20px;"></td> <td style="text-align: center;">Year</td> <td style="text-align: center;">Month</td> <td style="text-align: center;">Day</td> </tr> <tr> <td>     </td> <td>   </td> <td> </td> <td> </td> <td></td> <td>     </td> <td>   </td> <td> </td> </tr> </table> or departure		entry	Year	Month	Day		Year	Month	Day								
entry	Year	Month	Day		Year	Month	Day										

**Type of trust**

**Testamentary**

Spousal or common-law partner  
 Date of death: Year | | Month | | Day | |  
 Social insurance number of deceased: | | | | | | | | | | | |

Other  
 Social insurance number of deceased: | | | | | | | | | | | |

**Inter vivos**

Spousal or common-law partner  
 Date trust was created: Year | | Month | | Day | |  
 Non-profit organization – enter the Business Number: | | | | | | | | | | | |

Unit  
 Employee trust

Mutual fund  
 Personal trust

Communal organization  
 Joint spousal or common-law partner trust

Employee benefit plan  
 Alter ego trust

Insurance segregated fund

Fully or partially registered  
 Non-registered

Other inter vivos (specify): \_\_\_\_\_

**Offshore**

Is this an offshore trust? Yes  If yes, please indicate the country: \_\_\_\_\_

**Return for taxation year**

from Year | | Month | | Day | | to Year | | Month | | Day | |

Is this the first year of filing a T3 return? No  Yes   
 If no, for what year was the last return filed? Year | |

If yes, attach a copy of the trust document or will, and a list of assets at death (unless filed with the deceased's final T1 return).  
 Attached  With T1

Is this an amended return? No  Yes

Address on last return is same as above, or the following: Yes

Is this the final return of the trust? No  Yes   
 If yes, give the date the trust wound up, or is planning to wind up.  
 Year | | Month | | Day | |

In which official language do you want to receive correspondence? English  French

**Reporting foreign income and property** – If the trust is resident in Canada, you have to report its income from **all** sources, both inside and outside Canada. If the trust held foreign property with a total cost of more than CAN\$100,000, you have to complete Form T1135, *Foreign Income Verification Statement*. If the trust dealt with a non-resident trust or corporation in the year, see "Reporting foreign income and property" in the guide for more filing requirements.

**Other required information**

- |  | No                       | Yes                      |
|--|--------------------------|--------------------------|
| 1. Is the trust one of a number of trusts created from contributions by the same individual?<br>If yes, attach a list of the names, addresses, and account numbers of the other trusts. ....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. For any trust (other than a unit trust) did the ownership of capital or income interests change since 1984?<br>If yes, state the year, and if during this taxation year, attach a statement showing the changes. ....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Were the terms of the trust amended or varied since June 18, 1971?<br>If yes, state the year, and if during this taxation year, attach copies of the documents effecting these changes. ....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Has the trust continuously resided in Canada since it was established (or since June 18, 1971, if it was established before that date)?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Did the trust receive any additional capital property by way of a gift since June 18, 1971? (Do not include the original property settled on the trust.) If yes, state the year, and if during this taxation year, attach a statement giving details. ....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Did the trust borrow money, or incur a debt, in a non-arm's length transaction since June 18, 1971?<br>If yes, state the year, and if during this taxation year, attach a statement showing the amount of the loan, the lender's name, and the lender's relationship to beneficiaries. ....                           | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. In any previous taxation year, did the trust file Form T1015 to elect to defer the deemed realization day? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Does the will, trust document, or court order require the payment of trust income to beneficiaries? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Did the trust receive, after December 17, 1999, any property as a transfer from a non-grandfathered inter vivos trust where the beneficial ownership of the property did not change as a result of the transfer?<br>If yes, state the year, and if during this taxation year, attach a statement giving details. .... | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Did the trust distribute assets other than cash to a beneficiary during the taxation year? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, attach a statement giving a complete description of the property, the name and address of the beneficiary to whom the property was distributed, and the date the property was distributed. If the beneficiary is an individual, also state the beneficiary's social insurance number.                            |                          |                          |

**Step 2 – Calculating total income** – See lines 01 to 20 in the guide.

Taxable capital gains (line 122 of Schedule 1) .....			01 •
▲ Pension income .....	+		02 •
▲ Actual amount of dividends from taxable Canadian corporations (line 805 of Schedule 8) .....	+		03 •
▲ Foreign investment income (line 808 of Schedule 8) .....	+		04 •
▲ Other investment income (line 815 of Schedule 8) .....	+		05 •
Business income (Form T2124) .....	Gross		96
Farming income (Form T2042, Form T1163, or Form T1164) .....	Gross		97
Fishing income (Form T2121) .....	Gross		98
Rental income (Form T776) .....	Gross		99
NISA Fund 2 .....	+		10 •
(includes _____ NISA Fund 2 payments received while the beneficiary spouse or common-law partner is, or was, alive, or received by a communal organization) .....			
Deemed realizations (line 42 of Form T1055) .....	+		11 •
▲ Other income (specify and attach any information slips received)			
	+		
	+		
	=		
▶	+		19 •
▶	=		20

Add lines 01 to 19. This is the trust's **total income**.



**Step 5 – Summary of tax and credits** – See lines 81 to 100 in the guide.

<b>Tax:</b>				
▲	Total federal tax payable (line 37 of Schedule 11, or line 55 of Schedule 12) .....		81 ■	
▲	Provincial or territorial tax payable (applicable provincial or territorial form) .....	+	82 ■	
	Part XII.2 tax payable (line 1008 of Schedule 10) .....	+	83 ■	
	Add lines 81 to 83. <b>Total taxes payable.</b>	=		84●
<b>Credits:</b>				
	Tax paid by instalments .....		85 ●	
▲	Total tax deducted .....	+	86 ●	
	Transfer to Quebec: _____			
	Refundable Quebec abatement (line 38 of Schedule 11, or line 56 of Schedule 12) .....	+	87 ●	
	Refundable investment tax credit (Form T2038(IND)) .....	+	88 ●	
	Capital gains refund (Form T184) .....	+	89 ●	
	Part XII.2 tax credit (box 38 of T3 slip) .....	+	90 ●	
	Other credits (specify) _____	+	91 ●	
▲	Add lines 85 to 91. <b>Total credits.</b>	=	-	93
	<b>Refund or balance owing</b> – Line 84 minus line 93. If the result is negative, you have a <b>refund</b> . If the result is positive, you have a <b>balance owing</b> .	=		94
	We do not refund or charge a difference of less than \$2.			
▲	Amount enclosed .....			95

**Payment: Attach a cheque or money order payable to the Receiver General. Do not mail cash.** Refund code  100  
(see the guide for details)

**Name and address of person or company (other than trustee, executor, liquidator, or administrator) who prepared this return.**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

	Postal code	Telephone
		(    )

*Privacy Act* – Personal Information Bank number RCT/P-PU-015.

**Certification (by trustee, executor, liquidator, or administrator)**

I, (please print) \_\_\_\_\_  
 certify that the information given in this T3 return and in any documents attached is, to the best of my knowledge, correct, complete, and fully discloses the income from all sources.

\_\_\_\_\_  
 Authorized person's signature

\_\_\_\_\_  
 Position or title

\_\_\_\_\_  
 Date