

## Joint Election for a Trust to be a Qualified Disability Trust

- For the 2016 and subsequent tax years, use this form if the trust is a testamentary trust that arose on the death of a particular individual and is jointly electing with one or more beneficiaries under the trust (referred to as an electing beneficiary) to be a qualified disability trust for the year. Where the trust was a qualified disability trust in a previous tax year and is subject to the recovery tax under paragraph 122(1)(c) of the *Income Tax Act* (the Act), complete Form T3QDT-WS E, *Recovery Tax Worksheet*.
- In addition to filing a completed copy of this form with the T3 return of the tax year, the following conditions have to be satisfied for the trust to be a qualified disability trust:
  - the trust must be factually resident in Canada for the trust year (i.e., resident determined without regard to section 94 of the Act);
  - the trust is **not** subject to the recovery tax for the year;
  - each electing beneficiary must be named as a beneficiary by the particular individual in the instrument under which the trust is created;
  - each electing beneficiary must, for the beneficiary's taxation year in which the trust's year ends, be an individual who is eligible for the disability tax credit (i.e., an individual with a severe and prolonged impairment in physical or mental function and in respect of whom the certification required for the disability tax credit has been filed with the Canada Revenue Agency); and
  - no beneficiary who elects with the trust to be a qualified disability trust for the year can elect with any other trust for the other trust to be a qualified disability trust for the other trust's taxation year that ends in the beneficiary's taxation year.

Name of trust	Trust account number T       -         -
Name of the trustee	Tax year Year   Month   Day
Address of the trustee	

**Electing beneficiaries who have met the eligibility and certification criteria for the disability tax credit. For more information, see Income Tax Folio S1-F1-C2, *Disability Tax Credit*.**

(1) Name of the electing beneficiary	(2) Social insurance number of the electing beneficiary	(3) Is the electing beneficiary a beneficiary under any other trust? If <b>yes</b> , provide the trust account number in column 4	(4) Trust account number (if yes in column 3)

### Election

The named trust and beneficiary(ies) mentioned on the first page hereby **elect** to have the trust be a "qualified disability trust", as defined under subsection 122(3) of the Act, for the tax year.

For the trust, the trustee **or** authorized person:\*

(Print name)	Position or title	Trustee's or authorized person's signature	Date
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Beneficiary(ies) **or** legal representative:\*

(Print name)	Beneficiary's or legal representative's signature	Date
(Print name)	Beneficiary's or legal representative's signature	Date
(Print name)	Beneficiary's or legal representative's signature	Date
(Print name)	Beneficiary's or legal representative's signature	Date

\*Attach a separate sheet if necessary.