

Canada

Table 5Number of Trusts by Type, 2007 to 2011

	2007	2000	2000	2010	2011
Trust type	2007	2008	2009	2010	2011
Testamentary	102,690	106,420	106,100	104,540	102,530
Personal	71,420	75,410	78,470	81,940	85,440
Alter ego	1,350	1,540	1,680	1,900	2,100
Specified	6,300	6,250	5,940	5,880	5,220
Joint spousal or common-law partner	1,220	1,320	1,410	1,500	1,560
Spousal or common-law partner	200	190	180	160	140
Deemed resident	390	390	380	360	390
Unit	3,530	4,030	3,710	3,760	3,800
Communal organization	350	360	360	370	370
Mutual fund/SIFT	2,880	2,940	2,990	3,020	3,150
Employee benefit plan	930	890	870	820	780
Insurance segregated fund	2,700	2,890	3,210	3,330	3,390
Employee	140	130	120	120	120
Non-profit organization	570	570	550	530	540
Master/Employee life and health/Nuclear fuel waste act/Real estate investment	40	20	30	30	70
RDSP/RRSP/RRIF/RESP/TFSA	750	930	1,220	1,650	2,840
Health and welfare	170	180	180	180	190
Total	195,630	204,460	207,400	210,080	212,620

Notes:

1. The sum of the data may not match the totals due to rounding and/or suppressing for confidentiality.

2. Counts are rounded to the nearest ten.

3. Counts include all trust income tax returns that were assessed or reassessed during the period.

4. Counts only include trusts that filed a T3 Trust Income Tax and Information Return.

5. Data are as of December 2013.

6. Data are presented on a tax year basis.

7. Data are subject to change.

8. RRSP = Registered retirement savings plan

9. RRIF = Registered retirement income fund

10. RESP = Registered education savings plan

11. RDSP = Registered disability savings plan, created in 2009

12. TFSA = Tax-free savings account, created in 2009

13. SIFT = Specified investment flow-through, created in 2007

14. Employee life and health trusts were created in 2010.