

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.