



Table 8
Total Tax Payable by Trust Type, 2007 to 2011

Trust type	2007	2008	2009	2010	2011
Testamentary	412,351	449,034	371,249	384,986	402,629
Personal	395,183	386,453	350,934	245,150	272,183
Alter ego	27,917	29,913	34,719	17,728	42,427
Specified	51,545	102,733	40,942	75,748	66,806
Joint spousal or common-law partner	96,529	39,692	37,717	24,356	24,376
Spousal or common-law partner	7,461	2,928	3,758	2,286	3,085
Deemed resident	11,792	13,822	3,121	4,665	22,184
Unit	-	14,214	12,641	21,498	12,338
Communal organization	458	377	364	-	-
Mutual fund/SIFT	2,552,694	181,600	470,413	2,371,143	1,067,193
Employee benefit plan	892	1,061	999	1,239	1,159
Insurance segregated fund	-	-	-	-	-
Employee	996	-	1,427	1,352	376
Non-profit organization	2,780	2,333	1,231	1,519	1,397
Master/Employee life and health/Nuclear fuel waste act/Real estate investment	-	-	-	-	-
RDSP/RRSP/RRIF/RESP/TFSA	-	-	3,923	2,458	884
Health and welfare	542	242	134	-	211
Total	3,708,818	1,227,461	1,333,579	3,155,202	1,917,254

Notes:

1. The sum of the data may not match the totals due to rounding and/or suppressing for confidentiality.
2. A dash [-] 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 84 of the T3 Trust Income Tax and Information Return. Line 84 includes total federal, provincial, territorial and Part XII.2 tax payable.
5. Amounts are rounded and in thousands of dollars.
6. Data are as of December 2013.
7. Data are presented on a tax year basis.
8. Data are subject to change.
9. RRSP = Registered retirement savings plan
10. RRIF = Registered retirement income fund
11. RESP = Registered education savings plan
12. RDSP = Registered disability savings plan, created in 2009
13. TFSA = Tax-free savings account, created in 2009
14. SIFT = Specified investment flow-through, created in 2007
15. Employee life and health trusts were created in 2010.