



**Table 13**  
**Federal Tax Payable by Trust Type, 2009 to 2013**

Trust Type	2009	2010	2011	2012	2013
Testamentary	262,340	272,011	288,329	295,326	333,061
Personal	269,906	197,935	220,154	232,131	263,690
Alter Ego	22,499	10,838	29,904	19,405	24,265
Specified	20,806	44,046	44,513	78,763	23,979
Joint Spousal or Common-law Partner	29,404	18,573	18,440	19,477	16,932
Spousal or Common-law Partner	2,933	1,717	2,270	2,108	-
Deemed Resident	10,986	9,056	26,499	29,888	6,878
Unit	13,347	33,104	11,182	11,465	8,275
Communal Organization	-	-	280	2	136
Mutual Fund/SIFT	295,421	1,487,286	693,823	1,033,570	2,504,732
Employee Benefit Plan	713	963	758	953	1,119
Insurance Segregated Fund	5	-	-	-	2
Employee	475	816	239	109	37
Non-profit Organization	913	1,180	1,125	1,187	1,861
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-	-	-	-	-
RRSP/RRIF/RESP/RDSP/TFSA	9,250	14,563	3,985	878	661
Health & Welfare	250	487	322	683	468
Lifetime Benefit	13	17	19	32	112
<b>Total</b>	<b>939,542</b>	<b>2,092,718</b>	<b>1,341,923</b>	<b>1,726,072</b>	<b>3,192,888</b>

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 81 of the T3 Trust Income Tax and Information Return.
5. Amounts are rounded and in thousands of dollars.
6. Data are as of December 2015.
7. Data are presented on a tax year basis and are subject to change.
8. RRSP = Registered retirement savings plan, RRIF = Registered retirement income fund, RESP = Registered education savings plan, RDSP = Registered disability savings plan, created in 2009, TFSA = Tax-free savings account, created in 2009, SIFT = Specified investment flow-through, created in 2007, Employee life and health trusts were created in 2010.