



Table 15
Provincial or Territorial & Part XII.2 Taxes Payable by Trust Type, 2009 to 2013

Trust Type	2009	2010	2011	2012	2013
Testamentary	110,731	113,721	113,572	109,634	140,300
Personal	99,328	69,506	82,772	89,140	103,117
Alter Ego	12,126	5,532	13,201	10,528	13,061
Specified	8,967	10,812	11,648	10,303	6,856
Joint Spousal or Common-law Partner	8,098	5,382	5,982	6,864	6,971
Spousal or Common-law Partner	881	626	913	906	-
Deemed Resident	12	-	-	340	2
Unit	8,016	18,388	4,929	8,020	10,309
Communal Organization	101	-	97	1	61
Mutual Fund/SIFT	164,035	853,379	365,574	603,573	1,600,809
Employee Benefit Plan	287	311	369	483	630
Insurance Segregated Fund	2	-	-	-	1
Employee	-	535	137	73	-
Non-profit Organization	356	383	413	544	1,030
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-	-	-	-	-
RRSP/RRIF/RESP/RDSP/TFSA	5,079	8,088	2,111	379	297
Health & Welfare	117	238	146	356	238
Lifetime Benefit	6	7	7	7	54
Total	419,122	1,086,984	602,478	841,197	1,886,131

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 82 and 83 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.