



**Table 47**  
**Net Income by Trust Type, Tax Years 2011 to 2015**

Trust Type	2011	2012	2013	2014	2015
Testamentary	2,025,727	2,035,986	2,253,168	2,516,365	3,682,444
Personal	1,034,583	1,242,811	1,491,192	1,305,935	2,213,400
Alter Ego	142,786	93,037	100,435	155,453	152,554
Specified	-129,716	237,915	1,011	-230,457	44,288
Joint Spousal or Common-law Partner	107,908	115,439	81,130	112,864	257,649
Spousal or Common-law Partner	9,736	10,208	26,931	-	14,816
Deemed Resident	115,793	98,692	33,124	197,598	123,161
Unit	581,969	1,119,191	2,352,811	2,030,329	949,990
Communal Organization	1,913	-615	311	-	-
Mutual Fund/SIFT	8,225,643	7,347,872	14,361,867	16,462,247	12,779,697
Employee Benefit Plan	-121,813	-133,209	-134,350	-149,185	-133,130
Insurance Segregated Fund	-40,547	-	-47,345	-9,908	13,015
Employee	-889	-780	-	-	-
Non-profit Organization	-6,988	2,778	3,691	-4,264	27,228
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-64,919	-133,402	-100,835	-61,812	-36,525
RRSP/RRIF/RESP/RDSP/TFSA	17,824	4,726	2,582	4,212	9,949
Environmental Quality Act	-	-	-	-	-
Health & Welfare	-35,736	-	-	-	-144,808
Lifetime Benefit	1,759	2,671	2,846	3,328	4,995
Hepatitis C and Indian Residential School	-	-	-	-	-
<b>Total</b>	<b>11,865,035</b>	<b>11,866,057</b>	<b>20,416,489</b>	<b>22,198,180</b>	<b>19,961,054</b>

**Notes:**

1. Amounts include all trust income tax returns that were assessed or reassessed during the period
2. Amounts are calculated using line 50 of the T3 Trust Income Tax and Information Return
3. Data are as of December 2017
4. Data are presented on a tax year basis and are subject to change
5. **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
6. Amounts are rounded and in thousands of dollars
7. The sum of the data may not match the totals due to rounding and/or suppressing for confidentiality
8. A dash [ - ] indicates that the information has been suppressed for confidentiality. Suppressed information also includes valid zeros