

Table 13
Federal Tax Payable by Trust Type, 2011 to 2015

Trust Type	2011	2012	2013	2014	2015
Testamentary	288,945	292,547	334,875	391,628	575,077
Personal	218,954	251,645	279,141	258,584	413,091
Alter Ego	29,900	18,957	23,258	34,278	36,646
Specified	63,625	81,856	42,418	53,690	40,321
Joint Spousal or Common-law Partner	18,477	19,334	14,589	20,519	42,042
Spousal or Common-law Partner	2,266	2,094	-	2,420	2,517
Deemed Resident	29,460	32,593	8,345	42,536	31,299
Unit	54,609	70,626	78,607	23,832	7,094
Communal Organization	280	2	168	-	-
Mutual Fund/SIFT	690,513	1,029,801	2,495,047	2,569,980	2,417,551
Employee Benefit Plan	743	926	1,037	1,710	1,694
Insurance Segregated Fund	-	-	2	-	-
Employee	246	110	79	-	-
Non-profit Organization	1,124	1,181	1,815	1,232	-
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-	-	-	-	-
RRSP/RRIF/RESP/RDSP/TFSA	5,035	1,423	953	1,136	2,761
Environmental Quality Act	-	-	-	-	-
Health & Welfare	328	704	485	618	922
Lifetime Benefit	135	316	316	-	-
Hepatitis C and Indian Residential School	-	-	-	-	-
Total	1,404,764	1,804,252	3,287,929	3,403,065	3,582,075

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 2017.
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.