



**Table 15**  
**Provincial or Territorial & Part XII.2 Taxes Payable by Trust Type, 2011 to 2015**

Trust Type	2011	2012	2013	2014	2015
Testamentary	113,599	109,536	140,637	167,615	264,973
Personal	82,264	100,794	109,611	90,677	150,853
Alter Ego	13,197	10,357	12,685	17,826	22,863
Specified	20,419	10,644	11,556	19,763	16,387
Joint Spousal or Common-law Partner	5,992	6,790	6,150	5,666	12,358
Spousal or Common-law Partner	913	906	-	970	1,515
Deemed Resident	-	340	2	-	33
Unit	22,953	33,481	39,344	6,928	2,370
Communal Organization	97	1	90	-	-
Mutual Fund/SIFT	364,988	601,721	1,596,230	1,539,298	1,515,379
Employee Benefit Plan	368	480	609	992	1,150
Insurance Segregated Fund	-	-	1	-	-
Employee	139	74	-	-	-
Non-profit Organization	413	543	1,003	633	-
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-	-	-	-	-
RRSP/RRIF/RESP/RDSP/TFSA	2,653	642	428	-	1,590
Environmental Quality Act	-	-	-	-	-
Health & Welfare	148	363	250	-	-
Lifetime Benefit	50	67	129	147	213
Hepatitis C and Indian Residential School	-	-	-	-	-
<b>Total</b>	<b>628,826</b>	<b>876,805</b>	<b>1,921,214</b>	<b>1,854,680</b>	<b>1,997,437</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 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 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.