



Table 17
Taxable Capital Gains by Trust Type, 2011 to 2015

Trust Type	2011	2012	2013	2014	2015
Testamentary	417,618	367,909	514,632	629,969	919,713
Personal	971,681	1,099,958	1,066,190	1,748,288	2,013,087
Alter Ego	85,883	55,967	58,932	97,681	109,801
Specified	339,920	311,387	267,681	439,036	498,908
Joint Spousal or Common-law Partner	30,809	24,029	35,118	60,894	51,440
Spousal or Common-law Partner	1,760	3,544	1,693	3,917	3,680
Deemed Resident	12,892	50,862	24,273	48,985	73,501
Unit	2,974,155	3,340,676	7,362,056	11,453,152	12,289,462
Communal Organization	9,149	8,559	13,180	15,718	17,748
Mutual Fund/SIFT	12,264,285	10,258,846	20,140,881	34,069,276	33,296,499
Employee Benefit Plan	8,811	6,168	5,236	6,109	14,337
Insurance Segregated Fund	402,840	332,789	699,484	1,379,904	1,617,509
Employee	696	-	296	-	-
Non-profit Organization	1,589	1,224	-	4,326	-
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	119,397	81,645	166,543	167,500	78,949
RRSP/RRIF/RESP/RDSP/TFSA	466	602	866	1,716	2,041
Environmental Quality Act	-	-	-	-	-
Health & Welfare	36,292	16,223	47,027	52,588	61,089
Lifetime Benefit	-	-	450	1,423	-
Hepatitis C and Indian Residential School	-	-	-	-	-
Total	17,678,638	15,962,519	30,407,700	50,181,645	51,090,799

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 1 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.