

**Table 7**  
**Taxable Income by Trust Type, 2012 to 2016**

Trust Type	2012	2013	2014	2015	2016
Testamentary	2,009,925	2,232,169	2,479,797	3,657,517	1,780,296
Personal	1,220,795	1,443,310	1,476,560	2,077,213	795,935
Alter Ego	78,094	94,451	145,752	148,465	143,207
Specified	314,037	225,186	265,938	445,439	142,160
Joint Spousal or Common-law Partner	104,299	69,838	111,724	256,804	63,134
Spousal or Common-law Partner	9,632	26,026	10,954	14,145	-
Deemed Resident	96,846	23,287	169,769	79,291	48,144
Unit	265,160	280,076	96,053	33,963	21,995
Communal Organization	-	109	-	-	-
Mutual Fund/SIFT	5,543,226	10,572,175	10,910,265	10,145,137	11,734,927
Employee Benefit Plan	4,421	6,094	5,986	4,856	2,692
Insurance Segregated Fund	41,265	55,983	39,399	46,773	38,739
Employee	658	399	-	-	-
Non-profit Organization	4,582	6,823	4,909	-	10,096
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	1,187	1,206	-	-	-
RRSP/RRIF/RESP/RDSP/TFSA	5,797	4,291	7,003	10,293	4,559
Environmental Quality Act	-	-	-	-	-
Health & Welfare	4,145	5,084	6,459	8,823	10,159
Lifetime Benefit	-	2,961	3,678	4,949	-
<b>Total</b>	<b>9,706,415</b>	<b>15,049,467</b>	<b>15,736,015</b>	<b>16,970,773</b>	<b>14,835,718</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 56 of the T3 Trust Income Tax and Information Return.
5. Amounts are rounded and in thousands of dollars.
6. Data are as of December 2018.
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.
9. The application deadline for programs regarding the former "Hepatitis C and Indian Residential School" trust type occurred in 2011. No data exists for this trust type past 2011.