

Table 15
Provincial or Territorial & Part XII.2 Taxes Payable by Trust Type, 2012 to 2016

Trust Type	2012	2013	2014	2015	2016
Testamentary	111,298	140,916	167,152	265,624	158,728
Personal	96,782	106,263	131,352	142,394	71,282
Alter Ego	10,335	12,659	16,743	22,374	20,056
Specified	14,364	15,535	23,877	27,210	16,206
Joint Spousal or Common-law Partner	6,724	5,942	10,688	18,840	10,118
Spousal or Common-law Partner	904	-	969	1,514	-
Deemed Resident	340	2	-	254	-
Unit	33,508	38,893	7,145	2,141	2,488
Communal Organization	1	10	-	-	-
Mutual Fund/SIFT	604,042	1,597,376	1,539,409	1,515,222	1,886,066
Employee Benefit Plan	480	601	642	624	309
Insurance Segregated Fund	-	1	-	-	-
Employee	74	-	-	-	-
Non-profit Organization	542	1,003	636	-	1,795
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-	-	-	-	-
RRSP/RRIF/RESP/RDSP/TFSA	714	523	-	1,618	622
Environmental Quality Act	-	-	-	-	-
Health & Welfare	359	251	-	-	1,014
Lifetime Benefit	75	140	199	212	249
Total	880,616	1,922,608	1,903,691	2,006,276	2,174,230

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 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.