

**Table 17**  
**Taxable Capital Gains by Trust Type, 2012 to 2016**

Trust Type	2012	2013	2014	2015	2016
Testamentary	368,439	515,847	634,677	924,441	632,703
Personal	1,049,468	1,041,779	1,873,274	1,929,210	1,497,695
Alter Ego	55,903	57,968	98,348	108,036	151,874
Specified	377,034	295,291	495,054	652,268	564,998
Joint Spousal or Common-law Partner	24,262	32,501	60,700	51,240	91,041
Spousal or Common-law Partner	3,532	1,686	3,893	3,673	2,392
Deemed Resident	51,107	24,625	48,856	71,204	51,984
Unit	3,374,811	7,274,643	11,240,904	12,066,376	10,264,335
Communal Organization	8,527	13,133	15,588	17,457	12,828
Mutual Fund/SIFT	10,209,090	20,222,288	34,204,894	33,469,772	24,510,803
Employee Benefit Plan	5,141	3,882	4,210	5,911	4,700
Insurance Segregated Fund	332,773	699,492	1,379,903	1,617,612	1,427,028
Employee	-	152	-	-	-
Non-profit Organization	1,175	-	4,061	-	-
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	82,767	172,186	240,407	85,001	207,577
RRSP/RRIF/RESP/RDSP/TFSA	598	868	1,705	2,082	1,600
Health & Welfare	17,410	52,447	59,595	72,020	51,269
Lifetime Benefit	-	827	1,496	-	1,667
<b>Total</b>	<b>15,963,850</b>	<b>30,412,677</b>	<b>50,368,171</b>	<b>51,118,778</b>	<b>39,482,771</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 &In. 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.