



Table 5
Number of Trusts by Type, 2014 to 2018

Trust Type	2014	2015	2016	2017	2018
Testamentary	111,650	118,750	108,480	107,830	108,070
Personal	85,680	87,480	90,150	91,300	88,430
Alter Ego	2,750	2,990	3,300	3,660	3,970
Specified	21,920	23,500	25,490	26,940	25,190
Joint Spousal or Common-law Partner	1,980	2,150	2,410	2,690	2,880
Spousal or Common-law Partner	120	110	110	110	90
Deemed Resident	870	990	1,020	800	2,100
Unit	3,870	3,790	3,690	3,810	2,970
Communal Organization	390	390	390	390	390
Mutual Fund/SIFT	3,520	3,650	3,810	3,940	4,060
Employee Benefit Plan	620	580	560	480	430
Insurance Segregated Fund	3,690	3,800	3,870	3,900	3,900
Employee	110	110	110	110	100
Non-profit Organization	520	510	490	470	470
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	220	220	230	240	230
RRSP/RRIF/RESP/RDSP/TFSA	8,240	8,150	9,270	10,700	14,600
Environmental Quality Act	-	-	-	-	-
Health & Welfare	300	300	290	290	270
Lifetime Benefit	560	680	670	670	650
Total	246,990	258,140	254,370	258,360	258,800

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. Counts are rounded to the nearest ten.
4. Counts include all trust income tax returns that were assessed or reassessed during the period.
5. Counts only include trusts that filed a T3 Trust Income Tax and Information Return.
6. Data are as of August 2020.
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.