

Table 13
Federal Tax Payable by Trust Type, 2014 to 2018

Trust Type	2014	2015	2016	2017	2018
Testamentary	393,215	578,082	369,115	451,460	480,038
Personal	319,483	446,226	179,683	307,318	301,209
Alter Ego	31,374	32,349	40,380	28,657	34,664
Specified	67,665	82,630	48,213	74,523	81,096
Joint Spousal or Common-law Partner	19,898	38,915	16,174	9,241	42,151
Spousal or Common-law Partner	2,268	2,359	-	-	-
Deemed Resident	43,788	25,521	18,734	31,726	31,594
Unit	27,487	9,486	7,137	8,869	2,501
Communal Organization	-	-	-	-	-
Mutual Fund/SIFT	2,564,049	2,412,640	3,176,411	4,361,565	2,422,936
Employee Benefit Plan	1,067	1,030	599	562	421
Insurance Segregated Fund	-	-	-	-	-
Employee	-	-	-	54	-
Non-profit Organization	1,238	-	3,135	2,299	1,858
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-	-	-	-	-
RRSP/RRIF/RESP/RDSP/TFSA	2,789	3,547	1,928	1,731	2,441
Environmental Quality Act	-	-	-	-	-
Health & Welfare	522	866	1,153	563	804
Lifetime Benefit	-	-	614	1,665	1,989
Total	3,478,275	3,647,816	3,871,612	5,284,152	3,408,650

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 81 of the T3 Trust Income Tax and Information Return.
5. Amounts are rounded and in thousands of dollars.
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.