

**Table 17**  
**Taxable Capital Gains by Trust Type, 2014 to 2018**

Trust Type	2014	2015	2016	2017	2018
Testamentary	636,524	929,422	646,392	803,190	651,480
Personal	1,892,790	2,091,071	1,521,684	2,511,418	2,685,293
Alter Ego	90,224	109,354	128,181	130,230	117,910
Specified	495,795	604,571	570,057	985,792	991,974
Joint Spousal or Common-law Partner	60,320	50,591	89,833	69,568	64,301
Spousal or Common-law Partner	3,902	2,838	1,668	919	-
Deemed Resident	53,226	73,005	51,989	94,555	45,989
Unit	11,223,126	12,069,204	10,173,753	12,209,256	9,352,549
Communal Organization	15,583	17,457	12,825	24,299	28,413
Mutual Fund/SIFT	34,322,522	33,541,656	24,715,359	35,884,010	33,492,800
Employee Benefit Plan	4,032	5,079	3,575	4,222	15,376
Insurance Segregated Fund	1,380,086	1,617,612	1,427,028	1,471,316	1,263,402
Employee	-	-	-	-	-
Non-profit Organization	15,275	-	-	-	-
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	159,738	72,810	123,579	106,430	95,052
RRSP/RRIF/RESP/RDSP/TFSA	1,715	3,044	1,576	2,229	2,893
Environmental Quality Act	-	-	-	-	-
Health & Welfare	53,185	61,098	37,055	110,224	35,116
Lifetime Benefit	1,559	-	1,631	2,442	6,181
<b>Total</b>	<b>50,411,116</b>	<b>51,292,640</b>	<b>39,514,857</b>	<b>54,414,394</b>	<b>48,867,398</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 1 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.