

Table 5
Number of Trusts by Type, 2016 to 2020

Trust Type	2016	2017	2018	2019	2020
Testamentary	109,780	110,060	112,570	115,680	111,390
Personal	90,790	92,280	89,890	86,760	86,030
Alter Ego	3,220	3,550	3,870	4,100	4,340
Specified	25,500	26,960	25,470	24,230	24,100
Joint Spousal or Common-law Partner	2,410	2,700	2,910	3,160	3,350
Spousal or Common-law Partner	110	110	90	70	60
Deemed Resident	1,080	850	2,140	2,460	2,270
Unit	3,700	3,810	2,960	2,740	3,000
Communal Organization	390	390	390	400	400
Mutual Fund/SIFT	3,810	3,950	4,100	4,250	4,360
Employee Benefit Plan	550	480	430	420	390
Insurance Segregated Fund	3,870	3,900	3,900	3,940	3,970
Employee	110	110	110	110	110
Non-profit Organization	480	460	460	440	440
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	340	340	340	350	360
RRSP/RRIF/RESP/RDSP/TFSA	9,410	10,950	15,030	15,980	18,770
Environmental Quality Act	-	-	-	-	-
Health & Welfare	190	190	170	180	160
Lifetime Benefit	720	730	720	730	710
Total	256,450	261,830	265,540	265,980	264,210

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 2022.
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.