

Table 5
Number of Trusts by Type, 2019 to 2023

Trust Type	2019	2020	2021	2022	2023
Testamentary	119,480	117,940	125,120	125,300	130,730
Personal	89,720	89,220	92,040	93,310	103,640
Alter Ego	3,960	4,210	4,550	4,740	5,250
Specified	24,140	23,990	25,430	26,280	85,940
Joint Spousal or Common-law Partner	3,140	3,340	3,660	3,810	4,270
Spousal or Common-law Partner	70	60	60	60	50
Deemed Resident	2,510	2,330	720	700	810
Unit	2,410	2,630	4,540	4,560	4,650
Communal Organization	400	410	420	420	440
Mutual Fund/SIFT	4,630	4,780	5,040	5,200	5,370
Employee Benefit Plan	410	380	380	350	310
Insurance Segregated Fund	3,930	3,960	4,040	4,010	3,990
Employee	110	100	110	100	120
Non-profit Organization	440	440	420	430	450
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	460	470	470	460	460
RRSP/RRIF/RESP/RDSP/TFSA/FHSA	16,650	19,760	21,390	21,190	30,220
Environmental Quality Act	0	0	0	0	0
Health & Welfare	90	80	60	50	40
Lifetime Benefit	790	800	800	800	820
Certain Government Funded Trusts	0	0	0	0	0
Total	273,330	274,900	289,230	291,750	377,560

1. The sum of the data may not match the totals due to rounding and/or suppressing for confidentiality.

2. A zero [0] 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 2025.

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.