Table 13
Federal Tax Payable by Trust Type, 2019 to 2023

Trust Type	2019	2020	2021	2022	2023
Testamentary	494,107	506,463	844,045	1,131,471	801,478
Personal	587,389	378,102	478,565	509,140	466,998
Alter Ego	32,981	72,507	75,719	49,147	43,779
Specified	122,852	63,261	164,405	208,474	181,528
Joint Spousal or Common-law Partner	11,990	11,271	22,929	29,294	22,857
Spousal or Common-law Partner	0	0	0	702	0
Deemed Resident	47,735	50,375	62,996	31,888	31,078
Unit	0	6,774	10,559	3,041	38,117
Communal Organization	0	0	0	0	0
Mutual Fund/SIFT	4,797,316	5,896,146	8,036,551	3,611,966	5,750,248
Employee Benefit Plan	0	0	0	936	1,729
Insurance Segregated Fund	0	0	0	26	111
Employee	0	0	0	0	0
Non-profit Organization	2,263	1,856	1,780	2,678	6,873
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	0	1,059	719	0	2,023
RRSP/RRIF/RESP/RDSP/TFSA/FHSA	4,226	3,607	4,811	4,284	4,997
Environmental Quality Act	0	0	0	0	0
Health & Welfare	0	0	0	0	0
Lifetime Benefit	770	1,522	0	1,027	1,557
Certain Government Funded Trusts	0	0	0	0	0
Total	6,141,286	6,997,024	9,716,649	5,586,478	7,356,706

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. Amounts include all trust income tax returns that were assessed or reassessed during the period.
4. Amounts are calculated using box 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 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 educationsavings 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.