

Table 15
Provincial or Territorial & Part XII.2 Taxes Payable by Trust Type, 2019 to 2023

Trust Type	2019	2020	2021	2022	2023
Testamentary	212,640	228,849	394,596	579,913	371,632
Personal	241,267	149,839	220,484	228,918	218,908
Alter Ego	0	40,507	44,764	29,524	26,947
Specified	41,521	31,313	92,074	122,534	100,872
Joint Spousal or Common-law Partner	0	5,393	12,513	17,688	9,365
Spousal or Common-law Partner	0	0	0	375	0
Deemed Resident	0	0	0	0	0
Unit	0	1,634	4,857	1,307	22,920
Communal Organization	0	0	0	0	0
Mutual Fund/SIFT	2,578,987	3,061,983	4,046,734	1,970,700	3,104,315
Employee Benefit Plan	110	0	0	279	826
Insurance Segregated Fund	0	0	0	0	48
Employee	0	0	0	0	0
Non-profit Organization	0	1,009	927	1,530	3,933
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	0	0	0	0	0
RRSP/RRIF/RESP/RDSP/TFSA/FHSA	0	2,010	2,632	2,335	2,728
Environmental Quality Act	0	0	0	0	0
Health & Welfare	0	0	0	0	0
Lifetime Benefit	397	0	0	497	861
Certain Government Funded Trusts	0	0	0	0	0
Total	3,176,575	3,545,584	4,828,015	2,956,754	3,866,206

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 boxes 82 and 83 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 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.