

Canadian Amateur Athlete Trust Group Information Return

Unless otherwise stated, each legislative reference in this return is to the Income Tax Act. Complete this return to report the following arrangements described in subsection 143.1(1.1).

An international sports federation (ISF) may require certain amounts (appearance fees, prizes, or endorsements) to be held, controlled, and administered by a registered Canadian amateur athletic association (RCAAA) to preserve the athlete's eligibility to compete in sporting events sanctioned by an ISF. In these cases, we consider the RCAAA to be the trustee and the athlete to be the beneficiary.

An amateur athlete may enter into an arrangement that meets all of the following conditions:

- is an account with an issuer described in paragraph (b) of the definition "qualifying arrangement" in subsection 146.2(1) (generally, a trust company, a licensed annuities provider, a member of the Canadian Payments Association or a credit union)
- provides for the deposit, credit or addition to the account of only "qualifying performance income" as defined in subsection 143.1(1)
- provides that a third party is a mandatory signatory on any payment from the account
- is not a registered retirement savings plan or a tax-free savings account

We consider the "third party" to be the trustee and the athlete to be the beneficiary.

The RCAAA or third party, acting as trustee for the amateur athlete trust, has to file this return no later than 90 days after the end of the tax year. The tax year for the trust is the calendar year. The RCAAA or third party may complete this return for a group of individual athletes.

Attach the following information for all trusts covered by this return:

- a statement of assets and liabilities at the end of the tax year
- a statement of receipts and disbursements for the tax year
- a reconciliation of the year-end balance to that of the year before

If the amateur athlete trust made a payment to a resident athlete or former athlete during the year, complete and attach both of the following forms:

- T3 Summary, Summary of Trust Income Allocations and Designations
- T3 slip, Statement of Trust Income Allocations and Designations

If the amateur athlete trust made a payment to a non-resident athlete or former athlete, complete all of the following forms:

- T3ATH-IND, Amateur Athlete Trust Income Tax Return, for each non-resident athlete or former athlete
- NR4 Summary, Return of Amounts Paid or Credited to Non-Residents of Canada
- NR4 slip, Statement of Amounts Paid or Credited to Non-Residents of Canada

If the amateur athlete trust is subject to tax under subsection 207.1(5) on an agreement to acquire shares, complete both of the following forms for the trust:

- T2000, Calculation of Tax on Agreements to Acquire Shares
- T3ATH-IND, Amateur Athlete Trust Income Tax Return

Tax year of the return

Trustee's name (name of RCAAA or third party, as applicable)		RCAAA registration number (if applicable)		Account number (if one has been assigned)	
Trustee's mailing address		City	Province/Territory or State	Country	Postal or ZIP code
Name of the person filing this return		Telephone number	Your language of correspondence: <input type="checkbox"/> English <input type="checkbox"/> French		Number of trusts this return is filed for
Mailing address if different from trustee's		City	Province/Territory or State	Country	Postal or ZIP code

Certification

I, _____, certify that the information given in this return and on related slips is correct and complete

(print name)

Signature of amateur athlete trust official

Position or title

Date (YYYYMMDD)

How to file this return

<p>By mail</p> <p>Sudbury Tax Centre T3 Trust Returns Program Canada Revenue Agency 1050 Notre Dame Avenue Sudbury ON P3A 6C2</p>	<p>By internet</p> <p>You have the option to send this return over the Internet in XML format using the Canada Revenue Agency's secure Internet File Transfer service. You will need a Web access code (WAC). For more information about this filing method, go to canada.ca/taxes-iref.</p>
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Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities such as administering tax, benefits, audit, compliance, and collection. Personal information may be shared for purposes of other federal Acts that provide for the imposition and collection of a tax or duty. Personal information may also be shared with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 015 at canada.ca/cra-info-source.