

Amateur Athlete Trust Income Tax Return

Unless otherwise stated, each legislative reference in this return is to the Income Tax Act.

This return is required to be filed by a registered Canadian amateur athlete association (RCAAA) or "third party" described on Form T1061 which acts as a trustee for an "amateur athlete trust", in respect of an arrangement described in subsection 143.1(1.1) when any of the following apply:

- the trust makes a distribution, in the tax year, to the individual athlete or former athlete who was, at that time, a non-resident person
- the trust is deemed to have distributed, in the tax year, to the individual athlete or former athlete who has not competed in an international sporting event as a Canadian national team member for eight years and who was, at that time, a non-resident person
- the trust is deemed to have distributed, in the tax year, to the individual athlete or former athlete who has died and who, at the time of death, was a non-resident person
- the trust is subject to tax under subsection 207.1(5) on an agreement to acquire shares

Send one completed T3ATH-IND return, along with any payment owing, to the Sudbury Tax Centre. You can find the address on page 2 of this return. You have the option to file this return over the internet.

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.

Do not use this area.

Is this an amended return? Yes <input type="checkbox"/> 1 No <input type="checkbox"/> 2		Is this return a first year filing? Yes <input type="checkbox"/> 1 No <input type="checkbox"/> 2		Tax year of return <input style="width: 40px;" type="text"/>	
Athlete's last name			Athlete's first name and initials		Account number (if one has been assigned) T <input style="width: 20px;" type="text"/> - <input style="width: 20px;" type="text"/> - <input style="width: 20px;" type="text"/>
Athlete's address					Athlete's SIN
City	Province/Territory or State	Country	Postal or ZIP code	Telephone number	
Trustee's name (name of RCAAA or third party, as applicable)					RCAAA registration number (if applicable)
Trustee's address					Telephone number
City	Province/Territory or State	Country	Postal or ZIP code	Your language of correspondence: <input type="checkbox"/> English <input type="checkbox"/> French	
Address where the trust keeps its books and records (if different from trustee's address)					Telephone number
City	Province/Territory or State	Country	Postal or ZIP code	Province or Territory of residence of the trust	
Date the trust was created	<input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/> Year Month Day	Did the trust cease to exist in the tax year?	Yes <input type="checkbox"/> 1 No <input type="checkbox"/> 2	If yes , give the date the trust wound up.	<input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/> / <input style="width: 20px;" type="text"/> Year Month Day

Calculating Part XII.2 tax and Part XIII non-resident withholding tax

Use this area to calculate the Part XII.2 tax on distributions of amounts to a non-resident athlete or former athlete. The Part XII.2 tax is due no later than 90 days after the trust's year-end. Trustees are liable for any Part XII.2 tax not paid by the due date.

Part 1 – Calculating Part XII.2 tax

Amounts distributed to, or for the benefit of, the non-resident athlete in the year				1
Amounts deemed to have been distributed to a non-resident athlete during the year (60% of the fair market value of the property held when the athlete died or the trust ceased to exist)	+			2
Total amount taxable in the year (add lines 1 and 2)	=	270		3
Part XII.2 tax: Amount from line 3	x	2/3	=	4

Part 2 – Calculating Part XIII non-resident withholding tax

- The trustee has to withhold Part XIII tax and send it to us by the 15th day of the month after the month the tax was withheld. The Part XIII tax is the amount on line 3 above multiplied by 25%. Provisions of a tax treaty might reduce this amount. We have explained the rates that apply to trust income that residents of various foreign countries receive in the appendix of Information Circular 76-12, Applicable rate of Part XIII tax on amounts paid or credited to persons in countries with which Canada has a tax convention.
- Report the amount of tax payable on an NR4 Summary, Return of Amounts Paid or Credited to Non-Residents of Canada, and the related NR4 slips, Statement of Amounts Paid or Credited to Non-Residents of Canada. Subtract any Part XIII tax on distributions the association previously paid showing on Form NR76, Non-Resident Tax Statement of Account.
- Enter the payer's remittance number. _____

Agreements entered into to acquire shares of the capital stock of a corporation (other than from the corporation) at a price that may differ from their fair market value when acquired

- Complete this area and Form T2000, Calculation of Tax on Agreements to Acquire Shares, if the trust entered into an agreement (other than for the acquisition, or the writing by it, of an option listed on a designated stock exchange) to acquire a share of the capital stock of a corporation (other than from the corporation) at a price different from the fair market value at the time the share may be acquired.
- Attach the completed Form T2000 to this return.

Subsection 207.1(5) tax on agreements to acquire shares (enter the amount calculated on Form T2000) **241** | **5**

Summary of tax or refund

Tax under subsection 207.1(5) on agreements to acquire shares (from line 5)	140		6
Part XII.2 tax (line 4 above)	170	+	7
Total tax payable (add lines 6 and 7)	190	=	• 8
Minus: Payments on account	010	-	9
Balance owing or refund (line 8 minus line 9)	090	=	10
Generally, we do not charge or refund \$2 or less.			
Amount enclosed	095		• 11

Payment: Attach a cheque or money order payable to the Receiver General. Do not mail cash.

Refund: Complete Form T3-DD, Direct deposit Request for T3.

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

Telephone number

Date YYYYMMDD

How to file this return

By mail

Sudbury Tax Centre
T3 Trust Returns Program
Canada Revenue Agency
1050 Notre Dame Avenue
Sudbury ON P3A 6C2

By internet

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.