



## Group Income Tax and Information Return for RRSP, RRIF, RESP, or RDSP Trusts

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

Send one completed T3GR return, along with any payment owing, no later than 90 days after the end of the tax year. If you do not file this return on time, we will charge penalties and interest on any amount owing.

If you are required to pay tax under subsection 207.1(5), complete Form T2000, Calculation of Tax on Agreements to Acquire Shares. To report taxable income or claim a Part XII.2 tax credit, complete the T3 Trust Income Tax and Information Return.

You can get a copy of Guide T4013, T3 Trust Guide, the worksheets you need to complete this return, and the T3 Trust Forms from our website at [canada.ca/cra-forms-publications](http://canada.ca/cra-forms-publications) or by calling 1-800-959-8281.

For transactions occurring and investments acquired after March 22, 2017, taxes under subsection 207.1(3) on non-qualified property of an RESP, subsection 206.2(1) on advantages in relation to an RDSP, and subsection 206.3(1) on property used as security in relation to an RDSP have been replaced by the current anti-avoidance rules under Part XI.01.

For transactions and events occurring, income earned, capital gains accruing and investments acquired, after March 22, 2017, the anti-avoidance rules governing RRIFs, RRSPs and TFSAs have been extended to RDSPs and RESPs.

For more information, see Guide T4040, RRSPs and Other Registered Plans for Retirement, Guide RC4460, Registered Disability Savings Plan, and Guide RC4092, Registered Education Savings Plans.

Use Form RC339, Individual Return for Certain Taxes for RRSPs, RRIFs, RESPs or RDSPs, if, at any time after March 22, 2017 for RESPs and RDSPs, your registered plan trust acquired a non-qualified investment or if a previously acquired property became non-qualified. For advantages extended by the RDSP issuer or RESP promoter after March 22, 2017, use form RC298, Advantage Tax Return for RRSP, TFSA or RDSP issuers, RESP promoters or RRIF Carriers.

Attach a list of all taxable RRSPs, RRIFs, RESPs, or RDSPs registered under this specimen plan or fund. The list must contain the number of the plan or fund, the name and social insurance number of each person who is an annuitant, holder or subscriber under the plan or fund and the amount and type of tax.

A comparable list of RRSPs, RRIFs, RESPs, or RDSPs that are not taxable must be available if we request it.

Do not use this area

Is this an amended return? 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		Is this return a first year filing? 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		Tax year of return <input style="width: 40px;" type="text"/>	
I am completing this return for a group of (check one): 1 <input type="checkbox"/> RRSPs 2 <input type="checkbox"/> RRIFs 3 <input type="checkbox"/> RESPs 4 <input type="checkbox"/> RDSPs					
Name of specimen plan or fund				Trust account number T <input style="width: 40px;" type="text"/>	
Province or territory of residence of the plan or fund		Specimen plan or fund approval number		Your language of correspondence: <input type="checkbox"/> English <input type="checkbox"/> French	
Name of trust company				Telephone number	
Trustee's address		City	Province/Territory or State	Country	Postal or ZIP code
Address where the trust keeps its books and records (if different from trustee's address)			Address to send notice or correspondence (if different from trustee's address)		
City		Province/Territory or State	City		Province/Territory or State
Country		Postal or ZIP code	Country		Postal or ZIP code
Total assets of specimen plan or specimen fund as of December 31 of the calendar year <b>700</b> \$ <input style="width: 100px;" type="text"/>					

### Specimen plan or fund information

Number of RRSPs, RRIFs, RESPs, or RDSPs conforming to the specimen plan or fund as of December 31 of the previous year	<b>711</b>		1
Number of RRSPs, RRIFs, RESPs, or RDSPs conforming to the specimen plan or fund entered into in the year that are, or will be, registered	<b>712</b>	+	2
Number of RRSPs, RRIFs, RESPs, or RDSPs already registered that were transferred to, or amalgamated with, the specimen plan or fund by an amendment in the year	<b>713</b>	+	3
<b>Add</b> lines 1 to 3. This is the total number of RRSPs, RRIFs, RESPs, or RDSPs under this specimen plan or fund during the calendar year	<b>714</b>	=	4
Number of RRSPs, RRIFs, RESPs, or RDSPs for which registration was terminated during the year (include: terminations that occur as a result of a transfer to another plan or fund)	<b>715</b>	-	5
Line 4 <b>minus</b> line 5. This is the total number of RRSPs, RRIFs, RESPs, or RDSPs under the specimen plan or fund as of December 31 of the calendar year	<b>716</b>	=	6
Number of RRSPs, RRIFs, RESPs or RDSPs from line 4 that are taxable under subsections 207.1(1), (3), and (4), 207.1(5)	<b>717</b>		7
<b>If line 7 is greater than zero, complete the summary of tax or refund.</b>			

**Summary of tax or refund**

Tax under subsection 207.1(5) on agreements to acquire shares (from Form T2000 on our website)	140		• 8
Tax under subsection 207.1(1), (3), (4) on non-qualified investments (from Worksheet T3GR-WS on our website)	150	+	• 9
<b>Total tax payable</b> (line 8 plus line 9)	190	=	• 10
<b>Minus:</b> Payments on account	010	-	• 11
<b>Balance owing or refund</b> (line 10 minus line 11)	090	=	• 12

If the result is positive, you have a **balance owing**. If the result is negative, you have a **refund**.  
Generally, we do not charge or refund a difference of \$2 or less.

Amount enclosed 095 • 13

**Balance owing:** Attach a cheque or money order payable to the Receiver General. Do not mail cash  
**Refund:** To receive a refund by direct deposit, complete Form T3-DD, Direct Deposit Request for T3.

**Certification**

I, \_\_\_\_\_, certify that the information given on this return and in any attached documents is correct, complete and fully discloses all of my income.  
(Print name)

\_\_\_\_\_  
Signature of trust company official

\_\_\_\_\_  
Position or title

\_\_\_\_\_  
Telephone number

\_\_\_\_\_  
Date YYYYMMDD

**How to file this return**

<p><b>By internet</b> 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 <a href="http://canada.ca/taxes-iref">canada.ca/taxes-iref</a>.</p>	<p><b>By mail</b> <b>Sudbury Tax Centre</b> T3 Trust Returns Program Canada Revenue Agency 1050 Notre Dame Avenue Sudbury ON P3A 6C2</p>
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