



Environmental Trust Income Tax Return

Do not use this area.

Complete this return for a qualifying environmental trust, as defined on page 2 of this return.

File this return no later than 90 days after the end of the trust's tax year.

Send one completed T3M return with the required financial statements. You can find the address on page 2 of this return. You have the option to file this return over the internet.

We will charge penalties if this return is not filed on time. We charge interest at the prescribed rates on any amounts owing.

Residence of the trust at the end of the tax year, enter the province or territory			Tax year <input style="width: 50px;" type="text"/>		
Name of trust			Trust account number T <input style="width: 100px;" type="text"/>		
Name of trustee			Telephone number <input style="width: 100px;" type="text"/>		
Mailing address of trustee					
City		Province/Territory or State		Country	
Postal or ZIP code					
Province of site					
Type of trust: Mining reclamation <input type="checkbox"/> 51 <input type="checkbox"/> 1 Waste disposal reclamation <input type="checkbox"/> 52 <input type="checkbox"/> 2 Quarry reclamation <input type="checkbox"/> 53 <input type="checkbox"/> 3 Pipeline reclamation <input type="checkbox"/> 54 <input type="checkbox"/> 4					
Date trust created		If this is the final return of the trust, give the date the trust wound up or is planning to wind up.			
<input style="width: 50px;" type="text"/>		<input style="width: 50px;" type="text"/>		<input style="width: 50px;" type="text"/>	
Year		Month		Day	
Year		Month		Day	
Number of beneficiaries under the trust					
Total amount of contributions made to the trust in the year				\$ <input style="width: 50px;" type="text"/>	
Total amounts withdrawn from the trust in the year				\$ <input style="width: 50px;" type="text"/>	

Income and tax payable

Income subject to tax (attach financial statements)	295		• 1
Tax under Part XII.4	(line 1) <input style="width: 50px;" type="text"/>	x %) =	175
Provincial tax on income subject to tax (see Note)	(line 1) <input style="width: 50px;" type="text"/>	x %) =	176
Total tax payable (line 2 plus line 3)			190
Minus: Payments on account	<input style="width: 50px;" type="text"/>		010
Balance owing or refund (line 4 minus line 5)			090
Generally, we do not charge or refund \$2 or less.			
Amount enclosed			095
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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.
Note: The British Columbia tax rate is 12%, the Alberta tax rate is 10%, the Ontario tax rate is 11.5% and the Saskatchewan tax rate is 12%.

Certification

I, _____, of _____
(Print name) (Address)

certify that the information given on this return and in any attached documents is correct and complete

Signature of trustee or trust company official Position or office if trustee is a corporation Telephone number Date YYYYMMDD

Information and instructions

- Unless otherwise stated, each legislative reference in this return is to the Income Tax Act.
- Subsection 211.6(1) defines a qualifying environmental trust (QET) as a trust that is maintained for the sole purpose of funding the reclamation of a qualifying site in Canada used primarily for one or more of the following: the operation of a mine, the extraction of clay, peat, sand, shale or aggregates (including dimension stone and gravel), the deposit of waste, or if the trust was created after 2011, the operation of a pipeline, as long as the other requirements defined in subsection 211.6(1) are met. Under the definition, the trust is, or may become, required to be maintained under the terms of a qualifying contract or a qualifying law as these terms are defined in subsection 211.6(1). Certain conditions exist that may exclude a trust from being a QET.
- A QET is exempt from tax under Part I.
- An Environmental Quality Act trust described by paragraph 149(1)(z.1) of the Act was created because of a requirement imposed by section 56 of the Environmental Quality Act. A Nuclear Fuel Waste Act trust described by paragraph 149(1)(z.2) of the Act was created because of a requirement imposed by subsection 9(1) of the Nuclear Fuel Waste Act. These trusts are exempt from tax under Part XII.4.
- With the exception of Quebec tax, use this return to calculate tax payable under the provincial income tax legislation that applies. For a QET resident in Quebec, refer to the website of the Revenu Quebec.
- Calculate the trust's income without considering subsections 104(4) to (31) and sections 105 to 107.
- Any income or loss the trust earns or realizes in a taxation year is considered to also be earned or realized by the beneficiaries of the trust. Beneficiaries are entitled to a refundable federal tax credit for their share of the Part XII.4 tax payable by the trust. If provincial tax is payable by the trust to Alberta, British Columbia, Saskatchewan or Ontario, beneficiaries may also be entitled to a refundable provincial tax credit for their share of the provincial tax payable by the trust.
- In a letter or statement, report to the beneficiaries the income, losses, credits, or withdrawals. Specify, in each letter or statement, the refundable provincial tax credit and the province to which it applies, the refundable federal tax credit, net capital losses, capital gains, non-capital losses, and other income for each beneficiary.
- The tax year of a QET is the calendar year.
- The Government of Alberta announced that the general corporate income tax rate which applies to a QET will be decreased from 10% to 8% on July 1, 2020 (<https://www.alberta.ca/taxes-levies-overview.aspx>). At the time of publication, the legislation has not been adopted.

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.

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.