



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.

Send one completed T3M return, along with any payment owing and the required financial statements, 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.

Identification and other information

Residence of the trust at the end of the tax year, enter the province or territory	Tax year <input style="width: 100%;" type="text"/>
Name of trust	Trust account number T <input style="width: 100%;" type="text"/>

Trustee information

Enter only the information of the trustee that is the CRA's primary contact. Do not enter information for any other trustees.

Name of trustee (For example, the crown or a trust company)				
First name of contact person		Last name of contact person		Telephone number
Address	City	Province/Territory or State	Country	Postal or ZIP code

The mailing address is the same as above – If the mailing address of the trust is different from the address above, fill in this section.

Care of (C/O)				Telephone number
Address	City	Province/Territory or State	Country	Postal or ZIP code

Information about the trust

Province of site	Your language of correspondence: English <input type="checkbox"/> French <input type="checkbox"/>
Type of trust: 509 <input type="checkbox"/> Mining reclamation 510 <input type="checkbox"/> Waste disposal reclamation 511 <input type="checkbox"/> Quarry reclamation 512 <input type="checkbox"/> Pipeline reclamation	
Date trust was created <input style="width: 100%;" type="text"/> Year Month Day	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: 100%;" type="text"/> Year Month Day
Is this the first year the trust is filing a tax return? Yes <input type="checkbox"/> 1 No <input type="checkbox"/> 2	
Number of beneficiaries under the trust _____	
Total amount of contributions made to the trust in the year _____	\$ _____
Total amounts withdrawn from the trust in the year _____	\$ _____

Income and tax payable

Income subject to tax (attach financial statements)				295		1
Tax under Part XII.4	(line 1	x	%) =	175		•2
Provincial tax on income subject to tax (see Note)	(line 1	x	%) =	176	+	•3
Total tax payable (line 2 plus line 3)				190	=	•4
Minus: Payments on account				010	-	•5
Balance owing or refund (line 4 minus line 5)				090	=	•6
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	•7
Balance owing: Attach a cheque or money order payable to the Receiver General. Do not mail cash						
				Refund code	102	8
(see the guide for details)						
Refund: To receive a refund by direct deposit, complete Form T3-DD, Direct Deposit Request for T3.						
Note: The British Columbia tax rate is 12%, the Alberta tax rate is 8%, the Ontario tax rate is 11.5% and the Saskatchewan tax rate is 12%.						

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 trustee or trust company official

Position or office if trustee is a corporation

Telephone number

Date YYYYMMDD

How to file this return

<p>By internet</p> <p>You have the option to file this return through EFILE. For more information about this filing method, go to canada.ca/efile.</p>	<p>By mail</p> <p>Sudbury Tax Centre T3 Trust Returns Program Canada Revenue Agency 1050 Notre Dame Avenue Sudbury ON P3A 6C2</p>
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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 Environment 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.

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 including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to 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 a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 015 on Info Source at canada.ca/cra-info-source.