

T3 Trust Income Tax and Information Return

Do not use this area.

- All legislative references on this return refer to the Income Tax Act and Income Tax Regulations.
- All references to "the guide" on this return refer to Guide T4013, T3 Trust Guide.

▲ Step 1 – Identification and other information

| | |
|---|--|
| Trust account number T - - | The fiscal period of this return is: from to |
| Name of trust | |

Residence of trust (at the end of the tax year)

| | |
|--|---|
| Specify country (if other than Canada) | If Canada, select the province or territory |
|--|---|

Trustee information (Choose only one of the two following options and fill in the required information about the trustee.)

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

| | | | | |
|--|------|-----------------------------|---------|--------------------|
| <input type="checkbox"/> Option 1 – The trustee is an Individual (For example, a trustee, a filer, a custodian, an executor, a liquidator, or an administrator) | | | | |
| First name of trustee | | Last name of trustee | | Telephone number |
| Address | City | Province/Territory or State | Country | Postal or ZIP code |

| | | | | |
|--|------|-----------------------------|---------|--------------------|
| <input type="checkbox"/> Option 2 – The trustee is a Non-individual (For example, a corporation, a partnership, or a trust company) | | | | |
| Name of non-individual trustee | | | | |
| First name of contact person | | Last name of contact person | | Telephone number |
| Address | City | Province/Territory or State | Country | Postal or ZIP code |

| | | | | |
|--|------|-----------------------------|---------|--------------------|
| <input type="checkbox"/> 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 |

Trust Information

| | | | | |
|---|--|-----------------|----------------------------|--|
| Is the trust resident on designated Aboriginal settlement lands? Yes <input type="checkbox"/> 1 No <input type="checkbox"/> 2 If yes , enter the name and settlement number. | | | | |
| If the trust carries on a business in the year, enter the province or territory where business was carried on. If the trust carried business in more than one province or territory, select multiple jurisdictions. | | | | |
| If the trust became or ceased to be a resident of Canada in the tax year , enter the date: | | Became resident | Year Month Day | Ceased to be resident |
| Deemed resident: (see the guide for detailed filing information) | | | | Your language of correspondence: |
| Is this a deemed resident trust? Yes <input type="checkbox"/> 1 No <input type="checkbox"/> 2 If yes , please specify any other country in which it is also considered resident. _____ | | | | English <input type="checkbox"/> French <input type="checkbox"/> |

| | | | | | | | | | | | | | | | | | |
|----------------------|-----|--|--|--|--|--|--|--|--|-----|--|--|--|--|--|--|--|
| Do not use this area | 172 | | | | | | | | | 171 | | | | | | | |
|----------------------|-----|--|--|--|--|--|--|--|--|-----|--|--|--|--|--|--|--|

Type of trust (see the guide for details)

Enter the type of trust and code number from the drop-down menu and provide the required information, as applicable (see the guide for details).

1 Graduated Rate Estate (903) 2 Qualified Disability Trust (904)
 (Complete Form T3QDT, Joint Election for a Trust to be a Qualified Disability Trust).

Other types of trust (specify) _____

If the trust is designating itself as a Graduated Rate Estate for the year, is electing to be a Qualified Disability Trust for the year, or a testamentary trust, complete this section.

Date of death: _____
 Year Month Day

Social insurance number of the deceased: _____

If the trust is an Inter Vivos Trust, complete this section.

Date trust was created: _____
 Year Month Day

Non-profit organization - Business Number, if any: _____

Information about the return

Is this the first year of filing a T3 return? Yes 1 No 2

If **no**, for what year was the last return filed? _____
 Year

If **yes**, attach a copy of the trust document or will, and a list of assets at death (unless filed with the T3 APP or the deceased's final T1 return).

1 Attached 2 With T3APP 3 With T1

Is this an amended return? Yes 1 No 2

Is this the final return of the trust? Yes 1 No 2

If **yes**, enter the trust wind-up date. _____
 Year Month Day

Reporting foreign income and property

If the trust is resident in Canada, you have to report its income from all sources, both inside and outside Canada.

Did the trust hold specified foreign property at any time in the tax year with a total cost of more than CAN \$100,000? Yes 1 No 2

If **yes**, you may have to complete and attach Form T1135, Foreign Income Verification Statement. For filing requirements, see that form.

If the trust dealt with a non-resident trust or corporation in the year, contact us at **1-800-959-8281** for more filing requirements.

Answer the following required questions

- | | Yes | No |
|--|----------------------------|----------------------------|
| 1. If the trust is a deemed resident trust, is the trust an "electing trust" as defined in section 94? If yes , in what year did the trust elect to have paragraph 94(3)(f) apply and attach a schedule of assets. (see the guide)..... | <input type="checkbox"/> 1 | <input type="checkbox"/> 2 |
| 2. Does the will, trust document, or court order require the payment to beneficiaries of trust income earned in the current year? If yes , complete Schedule 9..... | <input type="checkbox"/> 1 | <input type="checkbox"/> 2 |
| 3. Did the trust distribute assets other than cash to a beneficiary during the tax year? If yes , attach a note giving a complete description of the property, the name and address of the beneficiary to whom the property was distributed, and the date the property was distributed. If the beneficiary is an individual, provide the beneficiary's social insurance number..... | <input type="checkbox"/> 1 | <input type="checkbox"/> 2 |
| 4. Was there a change to the beneficiaries of the trust? If yes , attach a note giving the names of the beneficiaries, social insurance numbers and the date of the change..... | <input type="checkbox"/> 1 | <input type="checkbox"/> 2 |
| 5. Did the lifetime beneficiary under the trust die in the year? If yes , provide the date of death (see the guide for details)..... | <input type="checkbox"/> 1 | <input type="checkbox"/> 2 |
| 6. Did the trust borrow money, or incur a debt, in a non-arm's length transaction? If yes , state the year, and, if during this tax year, attach a note showing the amount of the loan, the lender's name, and the lender's relationship to the beneficiaries..... | <input type="checkbox"/> 1 | <input type="checkbox"/> 2 |
| 7. For any trust (other than a unit trust) did the ownership of capital or income interests change since 1984? If yes , enter the year, and, if during this tax year, attach a note showing the changes..... | <input type="checkbox"/> 1 | <input type="checkbox"/> 2 |
| 8. Does the trust hold shares in a private corporation? If yes , and the trust is a personal trust, attach a note giving details of the corporation, including, name, business number and the number of shares held..... | <input type="checkbox"/> 1 | <input type="checkbox"/> 2 |
| 9. Did the trust receive any additional property by way of a contribution of property (as defined in the "Definitions" of the guide) since June 22, 2000? If yes , enter the year, and, if during this tax year, attach a note giving details..... | <input type="checkbox"/> 1 | <input type="checkbox"/> 2 |
| 10. Does the trust qualify as a public trust or public investment trust that has to post information about the trust on the CDS Innovations Inc. web site under section 204.1 of the Income Tax Regulations?..... | <input type="checkbox"/> 1 | <input type="checkbox"/> 2 |
| 11. Did the trust use the International Financial Reporting Standards when it prepared its financial statements?..... | <input type="checkbox"/> 1 | <input type="checkbox"/> 2 |
| 12. Was this tax year deemed to have ended as a result of a loss restriction event? If yes , provide the date of the event (see the guide for details)..... | <input type="checkbox"/> 1 | <input type="checkbox"/> 2 |

Step 3 – Calculating net income (continued)

| | | | | |
|--|-----|---|----|----|
| Amounts paid or payable to beneficiaries | 471 | | | 26 |
| Less: Amounts designated under subsections 104(13.1) and (13.2) (attach a statement - see line 27 in the guide) | 472 | - | | 27 |
| ▲ Total deductible income allocations (line 26 minus line 27) | 47 | = | | 28 |
| ▲ Income after allocations (line 25 minus line 28) | | | 48 | = |
| ▲ Total gross-up amount of dividends retained or not designated by the trust (line 32 of Schedule 8) | | | 49 | + |
| | | | | 30 |
| | | | | 31 |
| | | | | 31 |

Line 29 plus line 30. This is the trust's **net income**. 50 = 31**Step 4 – Calculating taxable income** (see lines 32 to 43 in the guide)

| | | | | | | | | |
|--|-----|---|--|----|---|--|--|----|
| Trust's net income (line 31 of Step 3) | | | | 50 | = | | | 32 |
| Deductions to arrive at taxable income | | | | | | | | |
| Non-capital losses of other years (see line 33 in the guide) | 51 | | | | | | | 33 |
| Net capital losses of other years (see line 34 in the guide) | 52 | + | | | | | | 34 |
| Foreign income exempt from tax in Canada | 541 | | | | | | | 35 |
| Non-profit organizations (subparagraph 149(5)(f)(i)) | 542 | + | | | | | | 36 |
| Farming or fishing losses of other years | 543 | + | | | | | | 37 |
| Restricted farm losses of other years | 544 | + | | | | | | 38 |
| Limited partnership losses of other years | 545 | + | | | | | | 39 |
| Other deductions | 549 | + | | | | | | 40 |
| Total other deductions (add lines 35 to 40) | 54 | = | | | | | | 41 |
| Add lines 33, 34, and 41 | | | | 55 | = | | | 42 |
| ▲ | | | | | | | | 43 |
| | | | | | | | | 43 |

Line 32 minus line 42. This is the trust's **taxable income**. 56 = 43

If the amount is more than zero, enter the amount from line 43 on line 1 of Schedule 11. If the amount is zero or negative, enter "0" on line 43. If minimum tax applies, enter the positive or negative result from line 43 on line 22 of Schedule 12.

Step 5 – Summary of tax and credits (see lines 44 to 68 in the guide)

| | | | | | | | | |
|--|----|---|--|--|--|--|--|------|
| Tax: | | | | | | | | |
| ▲ Total federal tax payable (see line 44 in the guide) | 81 | | | | | | | • 44 |
| ▲ Provincial or territorial tax payable (from the applicable provincial or territorial form) | 82 | + | | | | | | • 45 |
| Part XII.2 tax payable (line 12 of Schedule 10) | 83 | + | | | | | | • 46 |
| | | | | | | | | • 47 |
| | | | | | | | | • 47 |
| Credits: | | | | | | | | |
| ▲ Tax paid by instalments | 85 | | | | | | | • 48 |
| ▲ Total tax deducted (see lines C, D, and 49 in the guide) | | | | | | | | C |
| Transfer to Quebec | | - | | | | | | D |
| Net tax deducted (line C minus line D) | 86 | = | | | | | | • 49 |
| Refundable Quebec abatement (line 34 of Schedule 11, or line 55 of Schedule 12) | 87 | + | | | | | | • 50 |
| Refundable investment tax credit [Form T2038(IND)] | 88 | + | | | | | | • 51 |
| Capital gains refund (Form T184) | 89 | + | | | | | | • 52 |
| Part XII.2 tax credit (box 38 of T3 slip) | 90 | + | | | | | | • 53 |

Continue on next page

Step 5 – Summary of tax and credits (continue)

| | | | | | | | |
|---|-----|---|--|--|------|-----|-----|
| Newfoundland and Labrador research and development tax credit | 901 | | | | •54 | | |
| British Columbia mining exploration tax credit | 903 | + | | | •55 | | |
| Federal environmental trust tax credit | 911 | + | | | •56 | | |
| British Columbia environmental trust tax credit | 912 | + | | | •57 | | |
| Saskatchewan environmental trust tax credit | 913 | + | | | •58 | | |
| Canadian journalism labour tax credit | 914 | + | | | •59 | | |
| Yukon research and development tax credit | 915 | + | | | •60 | | |
| Manitoba paid work experience tax credit | 916 | + | | | •61 | | |
| Manitoba odour-control tax credit | 917 | + | | | •62 | | |
| Manitoba green energy equipment tax credit | 918 | + | | | •63 | | |
| Total other credits (add lines 54 to 63) | 91 | = | | | •64 | | |
| Add lines 48 to 53 and 64. Total credits | | | | | 93 = | ▶ - | •65 |
| Line 47 minus line 65. Balance owing or refund | | | | | 94 = | | •66 |

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 95 •67

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

Refund code 102 68
(see the guide for details)

Refund: To receive a refund by direct deposit, complete Form T3-DD, Direct Deposit Request for T3.

Name and address of person or company (other than trustee, executor, liquidator, or administrator) **who prepared this return.**

Postal or ZIP code Telephone number

Certification (by trustee, executor, liquidator, or administrator)

I, _____
Name (print)

certify that the information given on this return and in any documents attached is correct and complete, and fully discloses the income from all sources.

Authorized person's signature

Position or title

Date

| | | | | | | | | | |
|----------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Do not use this area | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |