



## Supplementary Unemployment Benefit Plan Income Tax Return

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

As trustee for a trust governed by a supplementary unemployment benefit plan, you have to send one completed T3S return, along with any payment owing, no later than 90 days after the end of the tax year. The tax year of the trust is the calendar year. If you do not file this return on time, we will charge penalties and interest on any amount owing.

**Note:** When a trustee responsible for filing this return does not act as administrator of the supplementary unemployment benefit plan, the trustee is still responsible for obtaining and reporting the required information.

If the plan is not registered under the Income Tax Act throughout its period of operation or existence during the tax year, the income of the trust may be taxable. To report taxable income or claim a Part XII.2 tax credit, complete Form T3RET, Trust Income Tax and Information Return.

You can get a copy of Guide T4013, T3 Trust Guide, and the T3 Trust Forms at [canada.ca/cra-forms-publications](http://canada.ca/cra-forms-publications) or by calling **1-800-959-8281**

**Do not use this area.**

### Identification and other information

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 type="text"/>	
Name of plan			Account number (if one has been assigned) T <input type="text"/> - <input type="text"/> - <input type="text"/>		
Province or territory of residence of the plan		Plan registration number		Your language of correspondence: English <input type="checkbox"/> French <input type="checkbox"/>	

### 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 <b>Individual</b> (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 <b>Non-individual</b> (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

### Information about the trust

Address where the trust keeps its books and records (if different from trustee's address)				
City	Province/Territory or State	Country	Postal or ZIP code	
Date the trust: came into existence (effective date of registration)	<input type="text"/>	ceased to exist	<input type="text"/>	
	Date (YYYYMMDD)		Date (YYYYMMDD)	
Did the trust also file a related T3 Trust Income Tax and Information Return?		Yes <input type="checkbox"/> 1 No <input type="checkbox"/> 2	If yes, provide the related trust account number. T <input type="text"/> - <input type="text"/> - <input type="text"/>	

**Tax under subsection 207.1(5) on agreements to acquire shares**

Complete 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 was acquired.

Attach the completed Form T2000 to this return and enter the calculated amount on line 1.

**Tax on agreements to acquire shares**  \_\_\_\_\_ **1**  
Enter this amount on line 2.

**Summary of tax or refund**

Tax under subsection 207.1(5) on agreements to acquire shares (from line 1)	<b>Total tax payable</b>	<input type="text" value="190"/>		<b>• 2</b>
<b>Minus:</b> Payments on account		<input type="text" value="010"/>	–	<b>• 3</b>
	<b>Balance owing or refund</b> (line 2 minus line 3)	<input type="text" value="090"/>	=	<b>• 4</b>
<p>If the result is positive, you have a <b>balance owing</b>. If the result is negative, you have a <b>refund</b>. Generally, we do not charge or refund \$2 or less.</p>				
	Amount enclosed	<input type="text" value="095"/>		<b>• 5</b>
<b>Balance owing:</b> Attach a cheque or money order payable to the Receiver General. Do not mail cash				
		Refund code <input type="text" value="102"/>	_____	<b>6</b>
(see the guide for details)				
<b>Refund:</b> 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 trustee or trust company official

\_\_\_\_\_  
Position or office if trustee is a corporation

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

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

**How to file this return****By internet**

You have the option to file this return through EFILE.  
For more information about this filing method, go to [canada.ca/efile](http://canada.ca/efile).

**By mail**

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