<Return>

<T3>

<T3Slip>

Must enter the applicable **required** tag(s) for:
- First beneficiary name and/or <BNFY_NM>
- Second beneficiary name <SEC_BNFY_NM>

or
- Corporation, organization, association, or institution beneficiary name <ENTPRS_BNFY_NM>

<BNFY_NM>

<snm></snm>

Individual beneficiary surname
- **required** 20 alphanumeric
- first 20 letters of the beneficiary's surname
- omit titles such as Mr., Mrs., etc.
- do not include first name or initials

<gvn_nm></gvn_nm>

Individual beneficiary first name
- 12 alphanumeric
- first 12 letters of the beneficiary's first given name

Note
If only initials are available, provide the beneficiary's first initial.

<init></init>
Individual beneficiary initial
-1 alphanumeric
- initial of the beneficiary's second given name

</BNFY_NM>

<SEC_BNFY_NM>

<sec_snm></sec_snm>

Second individual beneficiary surname
- **required** 20 alphanumeric

- if a second beneficiary's name appears on the T3 slip, the first 20 letters of the second beneficiary's surname
- omit titles such as Mr., Mrs., etc.
- do not include first name or initials

Second individual beneficiary first name
- 12 alphanumeric
- if a second beneficiary's name appears on the T3 slip, the first 12 letters of the second beneficiary's first given name

Note
If only initials are available, provide the second beneficiary's first initial.

Second individual beneficiary initial
- 1 alphanumeric
- if a second beneficiary's name appears on the T3 slip, the initial of the second beneficiary's second given name

</SEC_BNFY_NM>

<ENTPRS_BNFY_NM>

Corporation, organization, association, or institution beneficiary name - line 1

- **required** 30 alphanumeric
- the first line of the beneficiary corporation, organization, association, or institution's name
- if "&" is used in the name area enter as &

Corporation, organization, association, or institution beneficiary name - line 2
- 30 alphanumeric
- the second line of the beneficiary corporation, organization, association, or institution's name

</ENTPRS_BNFY_NM>

<BNFY_ADDR>

Beneficiary address - line 1
- 30 alphanumeric
- the first line of the beneficiary's address

Beneficiary address - line 2
- 30 alphanumeric
- the second line of the beneficiary's address

Beneficiary city
- 28 alphanumeric
- the beneficiary's city

Beneficiary province or territory code
- 2 alpha
- the Canadian province or territory in which the beneficiary is located
or
- the state in the USA where the beneficiary is located
- please use the abbreviations listed in the Magnetic media transmittal WEB page. See Transmitter province or territory code.
- when the beneficiary's country code is neither CAN nor USA, store **ZZ** in this field

Beneficiary country code
- 3 <mark>alpha</mark>
- the country in which the beneficiary is located
- please use the alphabetic country codes as outlined in the *International Standard (ISO) 3166 - Codes for the Representation of Names of Countries*
- always **CAN** for Canada, and **USA** for the United States of America

Beneficiary postal code
- 10 alphanumeric

- the beneficiary's Canadian postal code
- format: alpha, numeric, alpha, numeric, alpha, numeric

Example
A9A9A9
or
- the beneficiary's USA zip code
or
- when the beneficiary's country code is neither CAN nor USA, store the foreign postal code

</BNFY_ADDR>

Individual beneficiary social insurance number (SIN)
- **required,** 9 numeric
- T3 slip, box 12
- the beneficiary's SIN
- where the beneficiary has failed to provide a SIN, store zeroes in the entire field

Note
Please refer to "Validating Social Insurance Numbers, Trust Account Numbers and Business Numbers", for the formula we use to validate a SIN**.**

Business Number (BN)
- **required**, 15 alphanumeric
- T3 slip, box 12
- the beneficiary's BN
- where the beneficiary has failed to provide a BN, enter 000000000RP0000
- where a BN does not apply (e.g. an individual) enter the example below in the field.

Example
Business Number: 000000000RP0000

Note
Please refer to "Validating Social Insurance Numbers, Trust Account Numbers and Business Numbers", for the formula we use to validate a BN.

Beneficiary trust account number

- **required** 1 alpha, 8 numeric
- T3 slip, box 12
- the trust account number assigned by the CRA
- where a trust account number does not apply (e.g. an individual) enter the
  example below in the field.

Example
T00000000

Trust account number
- **required** 1 alpha, 8 numeric
- T3 slip, box 14
- the trust account number assigned by the CRA
- must correspond to the "Trust account number" on the related T3 Summary
  record

Example
T00000000
- if you have not been assigned such a number, store a **T** and zeroes in the
  remainder of the field

Report Type Code
- **required** 1 alpha
-Originals = O
-Amendments= A
- Cancel = C

Beneficiary code
- **required** 1 numeric
- T3 slip, box 18
- **1** if the beneficiary is an individual
- **2** if the beneficiary is a joint beneficiary
- **3** if the beneficiary is a corporation
- **4** if the beneficiary is an association, a trust (fiduciary-trustee, nominee, or
estate), a club, or a partnership
- **5** if the beneficiary is a government, government enterprise, international
organization, deferred income plan that is exempt from tax, non-profit
organization or other exempt entity

Investment tax credit code
- 1 numeric
- T3 slip, box 41
- if an amount has been reported in box 41, "Investment tax credit - tax
  credit," enter the applicable code from Form T2038(IND), *Investment Tax
  Credit (Individuals)*
- **1** Acquisitions of qualified property (code 12)
- **2** Acquisitions of certified property (code 3A)
- **3** Expenditures for scientific research (code 3B)
- **4** Expenditures for scientific research (code 4B)
- **5** Acquisitions of approved project property (code 11)
- **6** Qualified Canadian exploration expenditures (code 07)
- **7** Acquisitions of qualified small business property (code 13)

<T3_AMT>

Note
Please enter dollars and cents for all of the financial amounts with field
lengths of 11 numeric characters.
If negative amounts are being reported, include the "**–**"indicator **before
the dollar amount.**

Total capital gains
- T3 slip, box 21
- the sum of capital gains for this slip
- separate Period 2 and Period 3 amounts using either of the two following fields.
(See the 2000 T3 Guide for details.)

Period 2 capital gains
- T3 slip, box 21

Period 3 capital gains
- T3 slip, box 21

Actual amount of dividends
- T3 slip, box 23

<oth_incamt></oth_incamt>

Other income
- T3 slip, box 26

<elg_dedn_cgamt></elg_dedn_cgamt>

Total capital gains eligible for deduction
- T3 slip, box 30
- the sum of capital gains eligible for deduction for this slip
- separate Period 2 and Period 3 amounts using either of the two following fields

<prd_2_elg_cgamt></prd_2_elg_cgamt>

Period 2 capital gains eligible for deduction
- T3 slip, box 30

<prd_3_elg_cgamt></prd_3_elg_cgamt>

Period 3 capital gains eligible for deduction
- T3 slip, box 30

<tx_dvnd_amt></tx_dvnd_amt>

Taxable amount of dividends - taxable Canadian corporations
- T3 slip, box 32

<prd_2_insu_clamt></prd_2_insu_clamt>

Period 2 insurance segregated fund capital losses
- T3 slip, box 37

<prd_3_insu_clamt></prd_3_insu_clamt>

Period 3 insurance segregated fund capital losses
- T3 slip, box 37

<dvnd_tx_cr_amt></dvnd_tx_cr_amt>

Federal dividend tax credit - taxable Canadian corporations
-T3 slip, box 39

</T3_AMT>

<OTH_INFO>

Note
All of the other information amounts are from the Other Income Fields at
the bottom of the T3 slip.
- If more than six (6) Other Income Fields are used, create an additional T3 slip
to report the additional amounts.
- 11 numeric
- enter Dollars & Cents

Lump-sum pension benefits
- T3 slip, box 22

Foreign business income
- T3 slip, box 24

Foreign non-business income
- T3 slip, box 25

Eligible pension income
-T3 slip, box 31

Foreign business income tax paid
- T3 slip, box 33

Foreign non-business income tax paid
- T3 slip, box 34

Eligible death benefits
- T3 slip, box 35

Total insurance segregated fund capital losses
- T3 slip, box 37
- the sum of insurance segregated fund capital losses for this slip

<XII_2_tx_cr_amt></XII_2_tx_cr_amt>

Part XII.2 tax credit
- T3 slip, box 38

Investment cost or expenditure
- T3 slip, box 40

Investment tax credit - tax credit
- T3 slip, box 41

Amounts resulting in cost base adjustment
- T3 slip, box 42

This amount represents a distribution or return of capital from the trust. For more information, see the information sheet *Tax Treatment of Mutual Funds for Individuals*.

Other credits
- T3 slip, box 45

Pension Income Eligible for Transfer under paragraph 60*(l)*
- T3 slip, box 46

Retiring Allowance Eligible for Transfer under paragraph 60*(j.1)*
- T3 slip, box 47

Charitable Donations and gifts of a communal organization
- T3 slip, box 48

</OTH_INFO>

</T3Slip>

<T3Summary>

Trust account number
- **required** 1 alpha, 8 numeric
- the trust account number assigned by the CRA

Example
T00000000
- if you have not been assigned such a number, store a **T** and zeroes in the remainder of the field

<TR_NM>

Trust name - line 1
- **required** 30 alphanumeric
- the first line of trust's name
- if "&" is used in the name area enter as &
- must correspond with trust's name as it appears on the *T3 Trust Income Tax and Information Return*

Trust name - line 2
- 30 alphanumeric
- the second line of trust's name
- must correspond with trust's name as it appears on the *T3 Trust Income Tax and Information Return*

</TR_NM>

Trustee, executor, or administrator (trustee) name
- **required** 30 alphanumeric
- if "&" is used in the name area enter as &

- trustee's first name followed by surname for this return
- omit titles such as Mr., Mrs., etc.

<TRE_ADDR>

Trustee address - line 1
- 30 alphanumeric
- the first line of the trustee's mailing address

Trustee address - line 2
- 30 alphanumeric
- the second line of the trustee's address

Trustee city
- 28 alphanumeric
- the city in which the trustee is located

Trustee province or territory code
- 2 alpha
- the Canadian province or territory in which the trustee is located
  or
- the state in the USA where the trustee is located
- please use the abbreviations listed in the Magnetic media transmittal WEB
  page. See Transmitter province or territory code.
- when the trustee's country code is neither CAN nor USA, store **ZZ** in this
  field

Trustee country code
- 3 alpha
- the country in which the trustee is located
- please use the alphabetic country codes as outlined in the *International
Standard (ISO) 3166 - Codes for the Representation of Names of Countries*
- always **CAN** for Canada, and **USA** for the United States of America

Trustee postal code
- 10 alphanumeric
- the trustee's Canadian postal code
format: alpha, numeric, alpha, numeric, alpha, numeric

Example
A9A9A9
or
- the trustee's USA zip code
or
- when the trustee's country code is neither CAN nor USA, store the foreign postal code

</TRE_ADDR>

<CNTC>

Contact name
- **required** 22 alphanumeric
- contact's first name followed by surname for this return
- omit titles such as Mr., Mrs., etc.

Contact area code
- **required** 3 numeric
- area code of telephone number

Contact telephone number
- **required** 3 numeric with a (-), followed by 4 numeric.
- telephone number of contact

Contact extension
- 4 numeric
- extension of contact

</CNTC>

Taxation year
- **required** 4 numeric
- the year in which the trust's tax year ends
(e.g., **2001**)

Report Type Code
- **required** 1 alpha
- Originals = O
- Amendments = A

Total number of T3 slip records
- **required** 7 numeric
- total number of T3 slip records filed with this T3 Summary

<TR_TX_SDT>

Start of trust's taxation year - day
- **required** 2 numeric (e.g., **04**, **31**)

<mo></mo>

Start of trust's taxation year - month
- **required** 2 numeric (e.g., **03**, **12**)

Start of trust's taxation year - year
- **required** 4 numeric (e.g., **2000**)

</TR_TX_SDT>

<TR_TX_NDT>

End of trust's taxation year - day
- **required** 2 numeric (e.g., **04**, **31**)

End of trust's taxation year - month
- **required** 2 numeric (e.g., **03**, **12**)

End of trust's taxation year - year
- **required** 4 numeric (e.g., **2001**)

</TR_TX_NDT>

Note
Please enter dollars and cents for all of the financial amounts with field lengths of 13 numeric characters.
If negative amounts are being reported, include the "**–**"indicator **before the dollar amount.**

<T3_TAMT>

Total capital gains
- accumulated total of beneficiaries' period 1, 2 and 3 capital gains, as reported on the T3 slip records filed with this T3 Summary

Total lump-sum pension benefits
- accumulated total of beneficiaries' pension benefits, as reported on the T3 slip records filed with this T3 Summary

Total actual amount of dividends - taxable Canadian corporation
- accumulated total of beneficiaries' actual amount of dividends, as reported on the T3 slip records filed with this T3 Summary

Total foreign business income
- accumulated total of beneficiaries' foreign business income, as reported on the T3 slip records filed with this T3 Summary

Total foreign non-business income
- accumulated total of beneficiaries' foreign non-business income, as reported

on the T3 slip records filed with this T3 Summary

Total other income
- accumulated total of beneficiaries' other income, as reported on the T3 slip records filed with this T3 Summary

Total capital gains eligible for deduction
- accumulated total of beneficiaries' period 1, 2 and 3 capital gains eligible for deduction, as reported on the T3 slip records filed with this T3 Summary

Total eligible pension income
- accumulated total of beneficiaries' eligible pension income, as reported on the T3 slip records filed with this T3 Summary

Total taxable amount of dividends - taxable Canadian corporations
- accumulated total of beneficiaries' taxable amount of dividends, as reported on the T3 slip records filed with this T3 Summary

Total foreign business income tax paid
- accumulated total of beneficiaries' foreign business income tax paid, as reported on the T3 slip records filed with this T3 Summary

Total foreign non-business income tax paid
- accumulated total of beneficiaries' foreign non-business income tax paid, as reported on the T3 slip records filed with this T3 Summary

Total eligible death benefits
- accumulated total of death benefits, as reported on the T3 slip records filed with this T3 Summary

Total pension income eligible for 60_(l)_ transfer
- accumulated total as reported on the T3 slip records filed with this T3 Summary

Total retiring allowance eligible for 60_(j.1)_ transfer
- accumulated total as reported on the T3 slip records filed with this T3 Summary

Total charitable donations
- accumulated total of as reported on the T3 slip records filed with this T3 Summary

Total insurance segregated fund capital losses
- accumulated total period 1, 2 and 3 insurance segregated fund capital losses, as reported on the T3 slip records filed with this T3 Summary

Total Part XII.2 tax credit
- accumulated total of Part XII.2 tax credit, as reported on the T3 slip records filed with this T3 Summary

Total federal dividend tax credit - taxable Canadian corporation
- accumulated total of beneficiary's federal dividend tax credit, as reported on the T3 slip records filed with this T3 Summary

Total investment eligible for investment tax credit
- accumulated total of investment eligible for investment tax credit, as reported on the T3 slip records filed with this T3 Summary

Total investment tax credit
- accumulated total of investment tax credit, as reported on the T3 slip records filed with this T3 Summary

Total other credits
- accumulated total of other credits, as reported on the T3 slip records filed
with this T3 Summary

</T3_TAMT>

</T3Summary>

</T3>

</Return>