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-1	Canada Customs
T	and Revenue Ager

ENVIRONMENTAL TRUST INCOME TAX RETURN

Complete this return for a qualifying environmental trust, as defined on the back of this

File this return no later than 00 days after the and of the trust's toyation year.				
 File this return no later than 90 days after the end of the trust's taxation year. Send one completed T3M return with the required financial statements to the Ottawa 				
Technology Centre, Ottawa ON K1A 1A2.				
 We may impose penalties if this return is not filed on time. We charge interest at the prescribed rates on any amounts owing. 				
Traine of tract	ount n	umber	1 1	
Name of trustee		-	-	
Number of trustee		ı		
Mailing address of trustee		Telephone numl	oer	
		Postal code		
Description of the second section of the section of the second section of the section		T		
Province or territory of site		Taxation year	1	
Type of trust:	0		5 2	1
Mining reclamation 51 Waste disposal reclamation 52 Vear Month Day If this is the final return of the trust, give the dat		ry reclamation Year Month		
Date trust created the trust wound up or is planning to wind up.	e			
Number of beneficiaries under the trust Total contributions to the trust during the year Total withdrawals from the trust during the year		· · · · · · · · · · · · · · · · · · ·		- - -
— Income and tax payable —				
Income subject to tax (attach financial statements)	295			1
Part XII.4 tax payable (line 1 × 28%) =	175			2
Provincial tax payable (see Note) (line 1 *%) =	176	+		3
Total tax payable (line 2 plus line 3)	190	=		4
Instalments	010			5
Balance due or refund (line 4 minus line 5)	090	=		6
We do not charge or refund an amount of less than \$2. Amount enclosed	095			
(Attach a cheque or money order payable to the Receiver General. Do not mail cash.)				
Note: The British Columbia tax rate is 16.5%.				
The Saskatchewan tax rate is 17%.				
Use the chart on the back page for the Ontario tax rate.				
— Certification ————————————————————————————————————				

I,(Please		_ , certify that the information given on this return and any documents attached is, to the best of my knowledge, correct and complete.				
Date	Authorized person's signature	Position or title	Telephone number			



Do not use this area

General information and instructions

- Unless otherwise stated, the parts, sections, subsections, and paragraphs we refer to in this return are from the *Income Tax Act*.
- We define a qualifying environmental trust in subsection 248(1) of the Act. It includes a trust maintained for the sole purpose of funding the reclamation of a site previously used primarily for the operation of a mine, the extraction of clay, peat, sand, shale, or aggregate (including dimension stone and gravel), or the deposit of waste in the province where the trust is resident, as long as the other requirements defined in subsection 248(1) are met.
- A qualifying environmental trust is exempt from tax under Part I.
- Use this return to calculate tax payable under the applicable provincial income tax act.
- Calculate the trust's income without considering subsections 104(4) to (31) and sections 105 to 107.
- A beneficiary of the trust is entitled to a refundable tax credit for Part XII.4 tax payable by the trust. Any income or loss the trust earns or realizes in a taxation year is considered to be earned or realized by a beneficiary of the trust.
- Except for a mining reclamation trust, the refundable tax credit applies to taxation years ending after February 18, 1997. For a mining reclamation trust, the refundable tax credit applies to taxation years ending after February 22, 1994.
- British Columbia tax for a mining reclamation trust applies to 1994 and subsequent taxation years.
- Ontario and Saskatchewan tax for a mining reclamation trust applies to taxation years ending after February 22, 1994.
- In a letter or statement, report to the beneficiaries the income, losses, credits, or withdrawals. Please 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 taxation year of a qualifying environmental trust is the calendar year.

	Ontario	Tax	Data	C-1		
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If this return is for a full taxation year, use an Ontario tax rate of 14.8333% on page 1.

If this return is for less than a full taxation year, use the following calculation to determine the rate.

Number of days in the taxation year before May 2, 2000,

divided by

Total number of days in the taxation year

Number of days in the taxation year after May 1, 2000,

divided by

Total number of days in the taxation year

Ontario tax rate (line A **plus** line B – enter this amount on page 1) =

= _____ ÷ _____

× 15.5% =

× 14.5% =

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