



# ENVIRONMENTAL TRUST INCOME TAX RETURN

Do not use this area

- Complete this return for the 2002 taxation year for a qualifying environmental trust, as defined on the back of this return.
- 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, 875 Heron Road, 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.

Name of trust		Account number T       -       -	
Name of trustee			
Mailing address of trustee		Telephone number ( )	
		Postal code	
Province or territory of site		Taxation year	
Type of trust: Mining reclamation <input checked="" type="checkbox"/> 51 <input type="checkbox"/> Waste disposal reclamation <input checked="" type="checkbox"/> 52 <input type="checkbox"/> Quarry reclamation <input checked="" type="checkbox"/> 53 <input type="checkbox"/>			
Date trust created		If this is the final return of the trust, give the date the trust wound up or is planning to wind up.	
Year       Month     Day		Year       Month     Day	

1. Number of beneficiaries under the trust .....	_____
2. Total contributions to the trust in the year .....	_____
3. Total withdrawals from the trust in the year .....	_____

<b>Income and tax payable</b>	
Income subject to tax (attach financial statements) .....	295 _____ 1
Tax under Part XIII.4 .....	(line 1 _____ × 28%) = 175 _____ 2
Provincial tax on income subject to tax (see Note) (line 1 _____ × % = 176 + _____ 3	
<b>Total tax payable (line 2 plus line 3)</b> 190 = _____ 4	
Payments on account .....	010 - _____ 5
<b>Balance owing or refund (line 4 minus line 5)</b> 090 = _____ 6	
<b>We do not charge or refund a difference of less than \$2.00.</b>	
Amount enclosed 095 _____ 7	
<b>Attach a cheque or money order payable to the Receiver General. Do not mail cash.</b>	
<b>Note:</b> The British Columbia tax rate is 13.5%. The Saskatchewan tax rate is 17%. The Ontario rate is 12.5%.	

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

## General information and instructions

- Unless otherwise stated, the references we make in this return are from the federal *Income Tax Act*.
- Subsection 248(1) defines a qualifying environmental trust. 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 aggregates (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 federal or provincial 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.
- 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.