ENVIRONMENTAL TRUST INCOME TAX RETURN

- Complete this return for the 2010 tax year for a qualifying environmental trust, as defined on page 2 of this return.
- File this return no later than 90 days after the end of the trust's tax 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.

Do not use this area —	

p,,	.9.		
Name of trust Acc			number
		T	
Name of trustee			
Mailing address of trustee		Telephone number	
			Postal code
Province of site			Tax year
Type of tructs			
Type of trust: Mining reclamation 51	Waste disposal reclamati	on 52 Qu	uarry reclamation 53
Date trust created Year Mont	, , I ii this is the linar retu	rn of the trust, give the date is planning to wind up.	Year Month Day
Number of beneficiaries under the tru Total amount of contributions made to Total amounts withdrawn from the tru — Income and tax payable	o the trust in the year		\$
Income subject to tax (attach financial s	tatements)	295	1
Tax under Part XII.4	(line 1	× 28%) = 175	2
Provincial tax on income subject to tax ((see Note) (line 1	×%) = 176	+ 3
	Total tax pa	yable (line 2 plus line 3) 190	<u> </u>
Minus: Payments on account		010	5
Payment: Attach a cheque or money order	Generally, we do not	und (line 4 minus line 5) charge or refund \$2 or less. Amount enclosed 095	
Note: The British Columbia tax rate is The Ontario tax rate is 13%. The Saskatchewan rate is 12%.			
— Certification —			
I,Print name	$_{\rm -}$, certify that the information gire to the best of my knowledge,	ven on this return and in all doc correct and complete.	uments attached is,
Signature of authorized person	Position or title	Telephone num	ber Date

Information and instructions

- Unless otherwise stated, our legislative references on this return are to the federal Income Tax Act.
- Subsection 248(1) defines a qualifying environmental trust. It includes a trust maintained only to fund the reclamation of a site previously used mainly to operate a mine, extract clay, peat, sand, shale, or aggregates (including dimension stone and gravel), or deposit 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 provincial income tax act that applies.
- Calculate the trust's income without considering subsections 104(4) to (31) and sections 105 to 107.
- Any income or loss the trust earns or realizes in a tax year is considered to be earned or realized by the beneficiaries of the
 trust. Beneficiaries are entitled to a refundable federal tax credit for their share of the Part XII.4 tax payable by the trust.
 If provincial tax is payable by the trust to British Columbia, Saskatchewan, or Ontario, beneficiaries are also entitled to a
 refundable provincial tax credit for their share of the provincial tax payable by 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 tax year of a qualifying environmental trust is the calendar year.