



## ENVIRONMENTAL TRUST INCOME TAX RETURN

Do not use this area

- Complete this return for the 2011 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.

Name of trust			Account number T       -       -		
Name of trustee					
Mailing address of trustee				Telephone number	
				Postal code	
Province of site				Tax 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	

Number of beneficiaries under the trust .....	_____
Total amount of contributions made to the trust in the year .....	\$ _____
Total amounts withdrawn from the trust in the year .....	\$ _____

### Income and tax payable

Income subject to tax (attach financial statements) .....	<b>295</b> •	_____	1
Tax under Part XII.4 .....	(line 1 _____ × 28%) =	<b>175</b> •	_____ 2
Provincial tax on income subject to tax (see Note) .....	(line 1 _____ × _____ %) =	<b>176</b> •	_____ + _____ 3
<b>Total tax payable (line 2 plus line 3)</b>		<b>190</b> •	_____ = _____ 4
<b>Minus:</b> Payments on account .....		<b>010</b> •	_____ - _____ 5
<b>Balance owing or refund (line 4 minus line 5)</b>		<b>090</b> •	_____ = _____ 6
Generally, we do not charge or refund \$2 or less.			
<b>Amount enclosed</b>		<b>095</b> •	_____ 7

**Payment:** Attach a cheque or money order payable to the Receiver General. Do not mail cash.

**Note:** The British Columbia tax rate is 10%.  
The Ontario tax rate is 11.75%.  
The Saskatchewan rate is 12%.

### Certification

I, \_\_\_\_\_, certify that the information given on this return and in all documents attached is, to the best of my knowledge, correct and complete.

Print name

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Signature of authorized person	Position or title	Telephone number	Date
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## 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 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.
- Under proposed changes, trusts described by new paragraphs 149(1)(z.1) and 149(1)(z.2), are exempt from tax under Part I and Part XII.4.
- 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.