

- Enter the applicable taxation year in the box above. For information on completing this schedule, see Chapter 3 in the *T3 Trust Guide*.
- **Do not** complete this schedule if line 46 of the return is zero or negative, unless the trust is an insurance segregated fund that is allocating capital losses.
- **Do not** write in the shaded areas. **Attach a completed copy of this schedule to the trust's return.**

**Part A – Total income allocations and designations to beneficiaries**

- Number of beneficiaries to whom income on line 928 is being allocated (including beneficiaries being allocated less than \$100 for whom no T3 slip is being prepared).
- Total income allocated without T3 slips.
- Do the T3 slips include income attributed to the transferor? Yes  No   
If yes, submit a statement showing the name of the beneficiary, the name of the transferor, and the amount.
- Was each beneficiary allocated an equal share of the income? Yes  No   
If no, submit a statement showing the breakdown.

Box no.	Type of income	Column 1 Resident	Column 2 Non-resident	Column 3 By preferred beneficiary election	Column 4 Total	
21	Taxable capital gains		*1	*2	*1	921
	TCP gains distribution from mutual fund trust			*3		921-2
22	Lump-sum pension income					922
23	Actual amount of dividends					923
24	Foreign business income					924
25	Foreign non-business income					925
26	Other income					926
	<b>Totals</b>			*4		*5 928

**Part B – Summary of other amounts designated to beneficiaries**

Box no.	Description	Column 1 Resident	Column 2 Non-resident	Column 3 By preferred beneficiary election	Column 4 Total	
30	Taxable capital gains eligible for deduction		*1	*1		930
31	Qualifying pension income					931
32	Taxable amount of dividends (see Line 932 in the <i>T3 Trust Guide</i> )					932
33	Foreign business income tax paid					933
34	Foreign non-business income tax paid					934
35	Eligible death benefits					935
37	Insurance segregated fund capital losses		*1			937
38	Part XII.2 tax credit					938
39	Federal dividend tax credit (line 932 <input type="text"/> x13.3333%) =					939
40	Investment costs or expenditures for investment tax credit (ITC)					940
41	Investment tax credit (ITC)					941
42	Amount resulting in cost base adjustment					942
45	Other credits					945
46	Pension income qualifying for an eligible annuity for a minor					946
47	Retiring allowance qualifying for transfer to an RPP or RRSP					947
48	Eligible amount of charitable donations *6					948

- \* 1 When completing T3 slips and the T3 Summary, multiply these amounts by 2.
- \* 2 Taxable capital gains can only be designated to a non-resident beneficiary if they are the beneficiary of a trust that is a mutual fund trust throughout the taxation year. If the trust is designating more than 5% of its capital gains distributions to non-resident beneficiaries, enter the amount from line 18 of Schedule 10, *Part XII.2 Tax and Part XIII Non-Resident Withholding Tax*.
- \* 3 For a mutual fund trust designating more than 5% of its capital gains distributions to non-resident beneficiaries, enter the amount from line 23 of Schedule 10, *Part XII.2 Tax and Part XIII Non-Resident Withholding Tax*.
- \* 4 Enter this amount on line 15 of Schedule 10, *Part XII.2 Tax and Part XIII Non-Resident Withholding Tax*.
- \* 5 The total on line 928 cannot be more than the amount on line 46 of the return.
- \* 6 Only communal organizations can designate these amounts. See the *T3 Trust Guide* for more information.