

Empty boxes for identification numbers.

For Departmental Use

TRUST INCOME TAX RETURN AND INFORMATION RETURN

Identification

a) Name of Trust
 b) Name of Trustee/Executor/Administrator
 c) Address of Residence of Trust
 Province of Residence of Trust | Postal Code | Telephone Number
 d) Mailing Address (if different from address above) | Postal Code

For Departmental Use

e) Return for Taxation Year from [Day] [Month] 19 [Year] to [Day] [Month] 19 [Year]
 f) Has the fiscal period changed since last return filed? No [] Yes []
 g) Is this the first year of filing? No [] Yes []
 h) Is this an amended return? No [] Yes []
 i) Taxation Office where the original return was filed
 j) If the trust has been wound up, give date [Day] [Month] 19 [Year]
 k) Has a clearance certificate been requested? No [] Yes []
 l) If this is the first return of a testamentary or inter vivos trust, has a copy of the will or trust document been filed with this return or the final T1 return? No [] Yes []

m) Type of Trust
 A. Inter vivos
 1. Spouse trust
 2. Unit trust
 3. Mutual fund trust
 4. Communal Organisation
 5. Insurance segregated fund trust
 a. Fully registered
 b. Partially registered
 c. Non registered
 6. Other inter vivos trust (specify) _____
 B. Testamentary
 1. Spouse trust
 2. Other
 n) Deceased taxpayer information
 Date of death [] [] 19 [] []
 Social Insurance Number [] [] [] [] [] [] [] [] [] [] [] []
 o) Date trust created [] [] 19 [] []

Summary of Tax and Credits

Taxable Income of the trust (Page 3, line 53)	_____	80
TAX		
Federal Tax Payable (Trust Schedule 2A, line 222 or Trust Schedule 2B, line 283)	_____	81
Provincial or Territorial Tax Payable (Trust Schedule 3A or 3B)	_____	82
Total Taxes Payable (add lines 81 and 82)	_____	83
CREDITS		
Payments on Account	_____	84
Total Tax Deducted per Information Slips	_____	85
Refundable Quebec Abatement (Trust Schedule 2A, line 223 or Trust Schedule 2B, line 284)	_____	86
Refundable Investment Tax Credit (Form T2038 (IND))	_____	87
Other Credits (Specify)	_____	88
Total Credits (add lines 84 to 88)	_____	89
Balance Owning or Refund (subtract line 89 from line 83) (a difference of less than a dollar is neither charged nor refunded)	_____	90

Payment: Attach cheque or money order made payable to the Receiver General.

Non-Resident Withholding Tax (PART XIII)

Total Income Paid or Payable to Non-Resident Beneficiaries (from page 3, line 50)	_____	91
Adjustment for non-cash items included above (provide reconciliation)	_____	92
Amounts paid or payable other than capital distributions (add/deduct lines 91 and 92)	_____	93
Amounts not subject to Part XIII tax:		
— Capital gains distributions of mutual fund trusts	_____	
— Distributions by certain trusts established before 1949	_____	
— Other (specify)	_____	
Sub-total	_____	94
Amount Subject to Non-resident Tax (subtract line 94 from line 93)	_____	95
Non-Resident Tax Payable (line 98 multiplied by appropriate Rate of Tax, this amount must agree with amount reported on form NR4-NR4A Summary and related forms NR4 Supplementary)	_____	96
Deduct: Amounts previously remitted per form PD7AR-NR	_____	97
Payer's Remittance No. [] [] [] [] [] [] [] [] [] [] [] []		
Balance owing for Part XIII Tax (subtract line 97 from 96, remit with form PD7AR-NR)	_____	98

Income and Deductions Before Designations/Allocations

INCOME (Guide lines 01 to 16)

Actual Amount of Eligible 1986 Dividends (Trust Schedule 6, line 601)		01			
Actual Amount of Ineligible 1986 Dividends (Trust Schedule 6, line 603)		02			
Total 1986 Dividends (add lines 01 and 02)		▶		03	
Actual Amount of Eligible 1987 Dividends (Trust Schedule 6, line 602)		04			
Actual Amount of Ineligible 1987 Dividends (Trust Schedule 6, line 604)		05			
Total 1987 Dividends (add lines 04 and 05)		▶		06	
Eligible Interest (Trust Schedule 6, line 605)				07	
Ineligible Investment Income (Trust Schedule 6, line 606)				08	
Taxable Capital Gains (Trust Schedule 5A, line 516)				09	
Superannuation or Pension Payments				10	
Business Income		Gross		G11 Net	11
Farming Income		Gross		G12 Net	12
Fishing Income		Gross		G13 Net	13
Real Estate Rental Income (Trust Schedule 7)		Gross		G14 Net	14
Other Income (specify and attach any information slip received)					

Net Income Before Designation/Allocation page 2, line 27

Summary of Income Designations/Allocations

_____ 40

Types of Income Designated/Allocated	Paid or Payable to Beneficiaries		III By Preferred Beneficiary Election	Total
	I Resident	II Non-Resident		
(A) Actual Amount of Eligible '87 Dividends . . . page 2, line 29				41
(B) Actual Amount of Ineligible '87 Dividends . . . page 2, line 29A				42
(C) Eligible Interest (page 2, line 30)				43
(D) Foreign Business Income				44
(E) Foreign Non-Business Income				45
(F) Net Taxable Capital Gains** (page 2, line 32)				46
(G) Other Income Allocated				47
(*) Actual Amount of Eligible '86 Dividends . . . page 2, line 28				48
Actual Amount of Ineligible '86 Dividends . . . page 2, line 28A				49
Totals (add lines 41 to 49)				50

* 1986 Dividends are to be reported separately on 1987 T3 Supplementaries (refer to guide — Completion of Form T3 Supplementary)
 ** Double these amounts on T3 Supplementaries (Box F)

Net Income After Designations/Allocations (subtract line 50 from line 40)	_____	50A
Add Grossed up amount of 1986 and/or 1987 Dividends retained by the trust (Schedule 1, line 120)	_____	50B
NET INCOME OF TRUST (add lines 50A and 50B)	_____	50C

Calculation of Taxable Income of Trust

Deductions to Arrive at Taxable Income

Interest and Dividend Income Deduction (from Schedule 1, line 138)	_____	51A
Non-Capital Losses of Other Years (attach details if 1985 or earlier loss included)	_____	51B
Net-Capital Losses of Other Years (attach details if 1985 or earlier loss included)	_____	51C
Taxable Capital Gains Deduction for Resident Spouse Trusts only (Schedule 5C)	_____	51D
Other Deductions (specify)	_____	51E
Total Deductions (add lines 51A to 51E)	_____	52
Taxable Income of Trust (subtract line 52 from line 50C; and if result is 0, enter on Trust Schedule 2B, line 259 or, if result is greater than 0, enter result on Trust Schedule 2A, line 201)	_____	53

Summary of Other Amounts Designated

	Designated to Beneficiaries		By Preferred Beneficiary Election
	Resident	Non-Resident	
(H) Taxable Amount of Eligible 1987 Dividends (Amount at line 41 _____ × 1.333)			54
(I) Taxable Amount of Ineligible 1987 Dividends (Amount at line 42 _____ × 1.333)			55
Total Taxable Amount of 1987 Dividends (add lines 54 and 55)			56
(J) Federal Dividend Tax Credit for 1987 Dividends (Amount at line 56 _____ × 16.667%)			57
Taxable Amount of Eligible 1986 Dividends (Amount at line 48 _____ × 1.5)			58
– Taxable Amount of Ineligible 1986 Dividends (Amount at line 49 _____ × 1.5)			59
– Total Taxable Amount of 1986 Dividends (Add lines 58 and 59)			60
– Federal Dividend Tax Credit for 1986 Dividends (Amount at line 60) _____ × 22.667%			61
(K) Foreign Business Income Tax Paid			62
(L) Foreign Non-business Income Tax Paid			63
(M) Capital Cost Allowance			64
(N1) RRSP Refund of Premiums			65
(N2) Superannuation and Pension Benefits			66
(N3) Death Benefits			67
(P) Insurance Segregated Fund Losses			68
(Q) Capital Gains Eligible for Deduction			69
(R) Investment in Qualified Property for I.T.C.			70
(S) Investment Tax Credit (I.T.C.)			71
(T) Tax Credits			
– Share Purchase Tax Credit			72
– Manitoba Manufacturing Investment Tax Credit			73
– Employment Tax Credit			74
– Saskatchewan Livestock Investment Tax Credit*			75
– Saskatchewan Livestock Facilities Tax Credit*			76

* for Communal Organizations only

Schedules and Additional Information Required

All trusts **MUST** complete the following questionnaire and, for each question to which a reply is "yes", attach the appropriate Trust Schedule providing full details. Failure to properly reply may cause unnecessary delays to the assessment of the return.

	Yes	No	Trust Schedule
1. a) Has there been a change in ownership of capital or income interests during the taxation year? If "yes", attach a statement showing changes for all trusts OTHER THAN unit trusts	<input type="checkbox"/>	<input type="checkbox"/>	
b) Have the terms of the trust been amended or varied during the taxation year? If "Yes" attach copies of the documents giving effect to these changes.	<input type="checkbox"/>	<input type="checkbox"/>	
2. Have any capital additions by way of gift or bequest been received since June 18th, 1971?	<input type="checkbox"/>	<input type="checkbox"/>	
3. Has a loan or obligation been incurred in a non-arm's length transaction since June 18th 1971?	<input type="checkbox"/>	<input type="checkbox"/>	
4. Has there been any disposition of capital property by the trust during the year?	<input type="checkbox"/>	<input type="checkbox"/>	5A
5. Is the trust paying income to non-resident beneficiaries?	<input type="checkbox"/>	<input type="checkbox"/>	
6. Is the trust non-resident?	<input type="checkbox"/>	<input type="checkbox"/>	
7. Was there a distribution of estate assets (other than cash) to beneficiaries during the taxation year? (Attach statement showing values for assets distributed)	<input type="checkbox"/>	<input type="checkbox"/>	
8. Has the estate made a subsection 164(6) election? (to be filed with an amended T1 return for the deceased)	<input type="checkbox"/>	<input type="checkbox"/>	
9. Is the trust one of a multiple of trusts created as a consequence of contributions to the trusts by an individual?	<input type="checkbox"/>	<input type="checkbox"/>	
10. Is the trust required to allocate/designate all the income for the year?	<input type="checkbox"/>	<input type="checkbox"/>	
11. Is the trust claiming a Dividend Tax Credit?	<input type="checkbox"/>	<input type="checkbox"/>	1
12. Is the trust claiming the Interest and Dividend Income Deduction?	<input type="checkbox"/>	<input type="checkbox"/>	1
13. If this trust is a spouse trust and the spouse (beneficiary) died during the year, is the trust claiming a taxable capital gains deduction?	<input type="checkbox"/>	<input type="checkbox"/>	1 and 5C
14. Does the trust have taxable income (Trust Return, page 3, line 53)? NOTE: A trust may still be liable for Minimum Tax although no income is retained. Refer to Trust Schedule 2B for more details.	<input type="checkbox"/>	<input type="checkbox"/>	2A, 3A, 3B
15. Is the trust allocating capital gains to beneficiaries?	<input type="checkbox"/>	<input type="checkbox"/>	5B
16. Is the trust making a preferred beneficiary election? (if yes, ensure it is made in prescribed manner, Regulation 2800, and filed on time)	<input type="checkbox"/>	<input type="checkbox"/>	
17. Is the trust reporting investment income?	<input type="checkbox"/>	<input type="checkbox"/>	6
18. Is the trust reporting rental income?	<input type="checkbox"/>	<input type="checkbox"/>	7
19. Is the trust claiming Capital Cost Allowance?	<input type="checkbox"/>	<input type="checkbox"/>	8
20. Which official language do you wish to be used in correspondence?	English <input type="checkbox"/>	French <input type="checkbox"/>	

GUIDE TO THE T3 TRUST RETURN

Refer to the Guide for additional information. References are made by line number starting on page 2, of the Return, (lines 01 – 39), page 3, (lines 40 – 76) and page 1, (lines 80 – 98). The Schedules are also numbered in sequence, starting with line 101 on Schedule 1 through to line 803 on Schedule 8.

Name of Person or Company (other than Trustee/Executor/Administrator) who prepared this return.	CERTIFICATION										
Address in full	I, _____ <small>(Print Name)</small>										
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; text-align: center;">Postal Code</td> <td style="width: 30%; text-align: center;">Telephone Number</td> </tr> <tr> <td style="text-align: center;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> </tr> </table> </td> <td style="height: 20px;"></td> </tr> </table>	Postal Code	Telephone Number	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> </tr> </table>								HEREBY CERTIFY that the information given in this T3 Return and related T3 Supplementary (when required) and in any documents attached is true, correct and complete and fully discloses the income from all sources for the period covered; and that non-resident tax has been withheld where required and remitted to the Department.
Postal Code	Telephone Number										
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> <td style="width: 15%; height: 20px;"></td> </tr> </table>											
	_____ <small>Signature of Authorized Person</small>										
	Date _____ 19 ____										