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SCHEDULE 9

INCOME ALLOCATIONS AND DESIGNATIONS TO BENEFICIARIES

- **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. **Include a completed copy of this schedule with the trust's return.**

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Part A – Total income allocations and designations to beneficiaries

1. 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).

9001 ●

2. Total income allocated without T3 slips

3. Do the T3 slips include amounts attributed to a person?

If **yes**, attach a statement showing the amount and the name of the person(s) and any transferors.

Yes No

4. Was each beneficiary allocated an equal share of the income?

If **no**, attach a statement showing the breakdown.

Yes No

Box No.	Type of income	Column 1 Resident	Column 2 Non-resident	
21	Taxable capital gains	* 1	* 2	921
22	Lump sum pension income			922
23	Actual amount of dividends other than eligible dividends			923
24	Foreign business income			924
25	Foreign non-business income			925
26	Other income			926
49	Actual amount of eligible dividends			949
	Totals		* 3	928

Box No.	Type of income	Column 3 By preferred beneficiary election	Column 4 Total
21	Taxable capital gains	*1	921
22	Lump sum pension income		922
23	Actual amount of dividends other than eligible dividends		923
24	Foreign business income		924
25	Foreign non-business income		925
26	Other income		926
49	Foreign non-business income		949
Totals			* 4 928

Part B – Summary of other amounts designated to beneficiaries

Box No.	Description	Column 1 Resident	Column 2 Non-resident	
29	Taxable capital gains before March 19, 2007, eligible for deduction	* 1		929
30	Taxable capital gains after March 18, 2007, eligible for deduction	* 1		930
31	Qualifying pension income			931
32	Taxable amount of dividends other than eligible dividends (see line 932 in the "T3 Trust Guide")			932

Box No.	Description	Column 3 By preferred beneficiary election	Column 4 Total
29	Taxable capital gains before March 19, 2007, eligible for deduction	*1	929
30	Taxable capital gains after March 18, 2007, eligible for deduction	*1	930
31	Qualifying pension income		931
32	Taxable amount of dividends other than eligible dividends (see line 932 in the "T3 Trust Guide")		932

Box No.	Description	Column 1 Resident	Column 2 Non-resident		
33	Foreign business income tax paid				933
34	Foreign non-business income tax paid				934
35	Eligible death benefits				935
37	Insurance segregated fund net capital losses ^{*5}		^{*1}		937
38	Part XII.2 tax credit				938

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Box No.	Description	Column 3 By preferred beneficiary election	Column 4 Total	
33	Foreign business income tax paid			933
34	Foreign non-business income tax paid			934
35	Eligible death benefits			935
37	Insurance segregated fund net capital losses ^{*5}			937
38	Part XII.2 tax credit			938

Box No.	Description	Column 1 Resident	Column 2 Non-resident	
39	Dividend tax credit for dividends other than eligible dividends (line 932 <input type="text"/> <input type="text"/> $\times 13.3333\%) =$			939
40	Investment costs or expenditures for investment tax credit			940
41	Investment tax credit			941
42	Amount resulting in cost base adjustment			942

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Box No.	Description	Column 3 By preferred beneficiary election	Column 4 Total
39	Dividend tax credit for dividends other than eligible dividends (line 932 <input type="text"/> <input type="text"/> $\times 13.3333\%) =$		939
40	Investment costs or expenditures for investment tax credit		940
41	Investment tax credit		941
42	Amount resulting in cost base adjustment		942

Box No.	Description	Column 1 Resident	Column 2 Non-resident			
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
50	Taxable amount of eligible dividends (see line 950 in the "T3 Trust Guide")				950	

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Box No.	Description	Column 3 By preferred beneficiary election		Column 4 Total		
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
50	Taxable amount of eligible dividends (see line 950 in the "T3 Trust Guide")					950

Box No.	Description	Column 1 Resident	Column 2 Non-resident
51	Dividend tax credit for eligible dividends (line 950 <input type="text"/> <input type="text"/> $\times 16.4354\%) =$		951

Box No.	Description	Column 3 By preferred beneficiary election	Column 4 Total
51	Dividend tax credit for eligible dividends (line 950 <input type="text"/> <input type="text"/> $\times 16.4354\%) =$		951

- * 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 tax year.
- * 3 Enter this amount on line 15 of Schedule 10, "Part XII.2 Tax and Part XIII Non-Resident Withholding Tax".
- * 4 The total on line 928 cannot be more than the amount on line 46 of the return.
- * 5 The amount on line 937 cannot be greater than the net capital loss reported on line 21 of Schedule 1, "Dispositions of Capital Property".
- * 6 Only communal organizations can designate these amounts. For more information, see Guide T4013, "T3 Trust Guide".

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