SUMMARY OF TRUST INCOME ALLOCATIONS AND DESIGNATIONS

NOTE: In this form, the text inserted between square brackets represents the regular print information.

Complete this summary if the trust allocated income to a resident beneficiary, including a preferred beneficiary, in the year. Also complete it if the trust made any distribution of capital that would result in an adjustment to the adjusted cost base (ACB) of the beneficiary's interest in the trust.

If you are filing your T3 slips electronically, see Chapter 4 of Guide T4013, "T3 Trust Guide".

File this summary with one copy of the related T3 slips. See the "T3 Trust Guide" for filing due dates and for the filing requirements for the "T3 Trust Income Tax and Information Return". **Do not** staple the summary and slips to the return.

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See page 6 [the back] of this summary for instructions.

Identification

Name of trust										
Account number										
T			–					–		
Area code			Telephone number							
						–				

Summary for tax year

From:

Year				Month		Day	

To:

Year				Month		Day	

Name and mailing address of trustee, executor, liquidator, or administrator		
Address		
City	Province/Territory	Postal code

Name and mailing address of the person to contact, if different from above		
Address		
City	Province/Territory	Postal code

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Complete this area if you do not have an account number and you are submitting a paper return.

If this is a testamentary trust, enter the social insurance number of the **deceased.**

Social Insurance Number

Is this the first year for which the trust is filing a T3 return?

Yes ☐ No ☐

T3 slip totals

Summary of amounts allocated and designated to resident beneficiaries (including preferred beneficiaries)

10 Total number of T3 slips filed	**21** Capital gains
23 Actual amount of dividends other than eligible dividends	**30** Capital gains eligible for deduction

32 Taxable amount of dividends other than eligible dividends	**49** Actual amount of eligible dividends
39 Dividend tax credit for dividends other than eligible dividends	**50** Taxable amount of eligible dividends
26 Other income	**51** Dividend tax credit for eligible dividends

Do not use this area

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Certification

I certify that the information given on the T3 Summary and the related T3 slips is, to the best of my knowledge, correct and complete.

Signature of authorized person			
Position or title	Year	Month	Day

Completing this T3 summary

Identification

Complete this area using the same information that you entered in the identification area on the "T3 Trust Income Tax and Information Return".

T3 slip totals

Line 10 – Enter the total number of T3 slips that you have included with this summary.

The other line numbers in this area are the same as the box numbers shown on a T3 slip. For each box number, add the amounts from all of the T3 slips filed with this summary, and enter the total on the corresponding line of this summary.

Certification

Ensure that you date and sign this area before sending us the summary.

Keep a copy of the T3 Summary with the trust records.

Where to file this summary

Trusts resident in Canada

Ottawa Technology Centre
Canada Revenue Agency
Ottawa ON K1A 1A2

Non-resident trusts and deemed resident trusts

International Tax Services Office
Canada Revenue Agency
Ottawa ON K1A 1A8

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Mandatory electronic filing

If you file more than 50 T3 slips for a calendar year, you must file the slips over the Internet.

You can choose one of the following electronic filing formats:

– Internet file transfer (XML); or
– Web forms.

For more information about filing electronically, go to **www.cra.gc.ca/iref/.**

You can also file T3 slips online using the "File a return" service and selecting the "Internet file transfer (XML)" option at:

– **www.cra.gc.ca/representatives,** if you are an authorized employee or representative; or
– **www.cra.gc.ca/mybusinessaccount,** if you are the business owner.

Web forms

Beginning in January 2012, you can electronically file up to 50 T3 slips in a single submission using the Canada Revenue Agency (CRA) Web forms application. This service will allow you to:

– create an electronic T3 slips;

– validate data in real time, with prompts to correct errors before filing;
– calculate the totals for the T3 Summary;
– print T3 slips; and
– securely submit encrypted T3 slips over the Internet.

For more information about Web forms, go to **www.cra.gc.ca/webforms.**

Amending this T3 summary

If you prepare and issue an amended T3 slip after you have filed the original with us, you may have to file an amended T3 Summary. If there is a change to the amounts in the boxes shown on the front of this summary, file an amended T3 Summary. If the amended T3 slip affects the amounts shown on the "T3 Trust Income Tax and Information Return", or on Schedule 9, "Income Allocations and Designations to Beneficiaries", **do not** file another T3 return. Instead, send us a completed Form T3-ADJ, "T3 Adjustment Request", or a letter providing the details of the change. Indicate the tax year you want us to change and attach any supporting documents. Include the trust's account number on the letter.

"Privacy Act", Personal Information Bank number CRA PPU 015