

## Application for Trust Account Number

### Who can apply for a trust account number?

The trustee, which is an individual or trust institution that holds legal title to property in trust for the benefit of the trust beneficiaries, can apply for a trust account number. The trustee includes an executor, administrator, assignee, receiver, or liquidator who owns or controls property for some other person.

#### Note

This does not apply to a non-resident trust electing to file an income tax return under section 216 of the Act.

### What information is needed?

To process your application, we need a **completed and signed** Form T3 APP with a signed copy of the **trust document or will**.

Once we have assigned a trust account number to the trust, we will inform you of your trust account number by mail when your T3 APP form is processed. Include this number on all correspondence related to the trust to simplify dealings with us.

### Giving or cancelling an authorization

You can authorize a representative or cancel an authorization already given by writing to us, or by sending a completed Form T1013, *Authorizing or Cancelling a Representative*. You can include this form with the T3 App, trust's T3 return, but do not staple it to the return. The authorization, or cancellation of an authorization, should include:

- the name, address, and account number of the trust;
- your representative's name (only the business name of a firm or partnership need appear, unless authorization is to be restricted to a certain member) and telephone number;
- the tax year or years to which the authorization, or cancellation of the authorization, applies; and
- your signature and title as the authorized signing person (trustee, executor, administrator, or liquidator), your telephone number, and the date.

You have to complete a separate written authorization or consent form for each representative appointed or cancelled for a tax year or years. Note that authorizing a new representative will not cancel your existing authorizations unless you ask us to cancel existing authorizations.

### Types of trusts

A trust is either a testamentary trust or an inter vivos trust. Each trust has different tax rules.

#### Testamentary trust

A testamentary trust is a trust or estate that is generally created on the day a person dies. All testamentary trusts are personal trusts. The terms of the trust are established by the will or by court order in relation to the deceased individual's estate under provincial or territorial law.

If the assets are not distributed to the beneficiaries according to the terms of the will, the testamentary trust may become an inter vivos trust.

#### Inter vivos trust

An inter vivos trust is a trust set up by a living person.

### Code number for the type of trust

#### Testamentary trust

Specify the type of trust on the "Type of trust" line, and enter one of the following codes:

- code 001, if the testamentary trust is a Spousal or common-law partner trust;
- code 900, if the testamentary trust is not a Spousal or common-law partner trust or a Lifetime Benefit trust; or
- code 901, if the testamentary trust is a Lifetime Benefit trust.

#### Inter vivos trust

If this is for an Inter vivos trust, specify the type of trust on the "Type of trust" line, and enter one of the following codes:

- code 11, for a Spousal or common-law partner trust;
- code 12, for a Unit trust;
- code 13, for a Mutual fund trust;
- code 14, for a Communal organization trust;
- code 15, for an Employee benefit plans trust;
- code 19, for an Employee trust;
- code 20, for a Blind/revocable trust;
- code 21, for a Personal trust;
- code 22, for a joint Spousal or common-law partner trust;
- code 23, for an Alter ego trust;
- code 24, for a Master trust;
- code 28, for a Specified income flow-through trust (SIFT);
- code 51, for an Environmental - Mining reclamation trust;
- code 52, for an Environmental - Waste disposal trust;
- code 53, for an Environmental - Quarry Reclamation trust;
- code 54, for an Environmental - Pipeline trust;
- code 161, for an Insurance segregated fund-fully registered trust;
- code 162, for an Insurance segregated fund-partially registered trust;
- code 163, for an Insurance segregated fund-non-registered;
- code 180, for a Non-profit organization trust-subsection 149(5) trust;
- code 181, for a Non-profit organization trust-subsection 149(1)(1) trust;
- code 300, Other trust;
- code 301, for a Registered retirement savings plan trust (RRSP) to report tax payable on an advantage under section 207.05 of the Act;
- code 302, for a Registered retirement income fund trust (RRIF) to report tax payable on an advantage under section 207.05 of the Act;
- code 303, for a Registered disability savings plan trust (RDSP) to report tax payable on an advantage under section 207.05 of the Act;
- code 304, for a Real estate investment trust (REIT);
- code 305, for a Health and welfare trust (HWT);
- code 306, for a Salary deferral arrangement trust (SDA);
- code 307, for a Bare trust;
- code 308, for an Eligible funeral arrangement and cemetery care trust;
- code 309, for a Royalty trust;
- code 310, for a Committeeship of trusteeship trust;
- code 311, for a Land settlement trust;
- code 314, for an Environmental Quality Act trust described by paragraph 149(1)(z.1) of the Act;
- code 315, for a Nuclear fuel waste Act trust (described by paragraph 149(1)(z.2) of the Act);
- code 316, for an Hepatitis C trust described in paragraph 81(1)(g.3) of the Act;
- code 317, for an Indian residential schools trust described in paragraph 81(1)(g.3) of the Act;

#### Tax year

##### Testamentary trust

The tax year end of a testamentary trust may be, but does not have to be, December 31. The first tax period of the trust begins on the day after the person dies, and ends at any time you select within the next 12 months.

##### Inter vivos trust

The tax year end of an inter vivos trust is December 31, except for a mutual fund trust that elects to have a December 15 year-end. A mutual fund trust that previously elected to have a December 15 year-end can revoke the election.

## Where do you send your completed form?

You can submit this form electronically through two of the CRA's secure portals: My Account and Represent a Client. Taxpayers have to log into My Account using their social insurance number to access the submit documents feature. Tax preparers and taxpayers' authorized representatives can access the submit documents feature by logging into Represent a Client. Once in My Account or Represent a Client, select "Submit documents" and the service will give you a picklist. From the picklist, select "Apply for a trust account number (Form T3APP)".

### If the trustee address is based in:

Northwest Territories, Yukon, British Columbia, Alberta, Manitoba, New Brunswick, Nova Scotia, Prince Edward Island, Newfoundland and Labrador, Montreal Quebec, Laval Quebec or Sherbrooke Quebec

Send the form to:

**Summerside Tax Centre**  
Canada Revenue Agency  
275 Pope Road  
Summerside PE C1N 6A2

### If the trustee is based in:

Nunavut, Saskatchewan, Ontario and the remainder of the Province of Quebec not listed above.

Send the form to:

**Ottawa Technology Centre**  
Canada Revenue Agency  
875 Heron Road  
Ottawa ON K1A 1A2

## Non-resident trusts and deemed resident trusts

Send the form to:

**International and Ottawa Tax Services Office**  
Canada Revenue Agency  
Post Office Box 9769, Station T  
Ottawa ON K1G 3Y4  
Canada

## Do you need more information?

For more information refer to Guide T4013, *T3 Trust Guide*, visit [www.cra.gc.ca](http://www.cra.gc.ca) or call one of the following numbers:

- toll free within Canada and the Continental USA: **1-800-959-8281**;
- from outside Canada and the continental USA – We accept collect calls by automated response. Please note that you may hear a beep and experience a normal connection delay: **613-940-8495**.



# T3 Application for Trust Account Number

Do not use this area.

**Important** – A signed copy of the trust document or will is needed in order for us to process your application. If a trust document or will is not received, the form will not be processed. The trust account number will be issued by mail.

**Residence of trust**  
Specify country (if other than Canada)

If Canada, enter the province or territory

**Name of trust**

**Name of trustee**

Do not use this area  
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Telephone number

**Mailing address of trustee**

**City** Province or territory Postal code

Is the trust resident on **designated** Aboriginal settlement lands?  Yes  No If **yes**, enter the name and settlement number.

**Name of authorized representative (attach a signed copy of Form T1013 to authorize this representative to the trust account)**

**Mailing address of authorized representative** Telephone number

**City** Province or territory Postal code

**Deemed resident**  
Is this a deemed resident trust?  Yes  No If **yes**, please specify any other country in which it is also considered resident. Your language of correspondence:  English  French

**Type of trust**

Enter the code number for the type of trust. See page 1 for details. Type of trust (specify)

If the trust is a Testamentary Trust, complete this section.

Date of death Year Month Day Social insurance number of the deceased

If this trust is an Inter Vivos Trust, complete this section.

Date trust was created Year Month Day Non-profit organization – Business number

**Trust's tax year**

From Year Month Day to Year Month Day

A signed copy of the trust document or will is attached  Yes  No If No, provide an explanation

**Certification by trustee**  
**Important:** You must send a complete copy of the legal document giving you the authority to act in this capacity to the trustee's tax centre. Read the attached information sheet for tax centre addresses.  
If two or more trustees are acting jointly on the trust's behalf, each trustee must sign below.  
I certify that the information on this application is correct and complete.

Print name of each trustee Position or Title

Signature of each trustee Date