

- An international sports federation (ISF) may require certain amounts (appearance fees, prizes, or endorsements) to be held, controlled, and administered by a registered Canadian amateur athletic association (RCAAA) to preserve the athlete's eligibility to compete in sporting events sanctioned by an ISF. In these cases, we consider the RCAAA to be the trustee and the athlete to be the beneficiary.
- The RCAAA, acting as a trustee for an "amateur athlete trust" as defined under subsection 143.1(1.2) of the *Income Tax Act*, has to complete this return.
- Send one completed T3ATH-IND return, along with any payment owing, to the trust's tax centre. You can find the address on page 2 of this return.
- The association has to file this return no later than 90 days after the end of the tax year. The tax year for the trust is the calendar year.
- To claim a Part XII.2 tax credit, complete Form T3RET, *Trust Income Tax and Information Return*.

Is this an amended return? <input type="checkbox"/> Yes <input type="checkbox"/> No		Is this return a first year filing? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Athlete's last name		Athlete's first name and initials	
Athlete's address		Account number (if one has been assigned)	
Trustee's name (name of RCAAA)		Athlete's social insurance number	
Trustee's address (address of RCAAA)		RCAAA registration number	
Trustee's telephone number		Your language of correspondence: <input type="checkbox"/> English <input type="checkbox"/> French	
Address where the trust keeps its books and records (if different from trustee's address)		Province or territory of residence of the trust	
Date the trust was created		Tax year of return	
Year Month Day _____		Did the trust cease to exist in the tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes , give the date the trust wound up.	
		Year Month Day _____	

Calculating Part XII.2 tax and Part XIII non-resident withholding tax

- Use this area to calculate the Part XII.2 tax on distributions of amounts to a non-resident athlete or former athlete.
- The Part XII.2 tax is due no later than 90 days after the trust's year-end. Trustees are liable for any Part XII.2 tax not paid by the due date.

Part 1 – Calculating Part XII.2 tax

Amounts distributed to, or for the benefit of, the non-resident athlete in the year	_____	1
Amounts deemed to have been distributed to a non-resident athlete during the year (64% of the fair market value of the property held when the athlete died or the trust ceased to exist)	_____ + _____	2
Total amount taxable in the year (add lines 1 and 2)	_____ 270 • = _____	3
Part XII.2 tax: Amount from line 3 × 56.25%	_____ × 56.25% = _____	4

Part 2 – Calculating Part XIII non-resident withholding tax

- The trustee has to withhold Part XIII tax and send it to us by the 15th day of the month after the month the tax was withheld. The Part XIII tax is the amount on line 3 above multiplied by 25%. Provisions of a tax treaty might reduce this amount. We have explained the rates that apply to trust income that residents of various foreign countries receive in the appendix of Information Circular 76-12, *Applicable rate of part XIII tax on amounts paid or credited to persons in countries with which Canada has a tax convention*. You can also get these rates by calling the International and Ottawa Tax Services Office.
- Report the amount of tax payable on an NR4 Summary, *Return of Amounts Paid or Credited to Non-Residents of Canada*, and the related NR4 slips, *Statement of Amounts Paid or Credited to Non-Residents of Canada*. Subtract any Part XIII tax on distributions the association previously paid showing on Form NR76, *Non-Resident Tax Statement of Account*.
- Enter the payer's remittance number. _____

Agreements entered into to acquire shares of the capital stock of a corporation (other than from the corporation) at a price that may differ from their fair market value when acquired

- Complete this area and Form T2000, *Calculation of Tax on Agreements to Acquire Shares*, if the trust entered into an agreement (other than for the acquisition, or the writing by it, of an option listed on a designated stock exchange) to acquire a share of the capital stock of a corporation (other than from the corporation) at a price that may differ from the fair market value at the time the share may be acquired.
- Attach the completed Form T2000 to this return.

Subsection 207.1(5) tax on agreements to acquire shares (enter the amount calculated on Form T2000) **241 •** _____ 5

Summary of tax or refund

Tax under subsection 207.1(5) on agreements to acquire shares (from line 5)	140 ■	_____	6
Part XII.2 tax (line 4 above)	170 ■	_____ + _____	7
Total tax payable (add lines 6 and 7)	190 •	_____ = _____	8
Minus: Payments on account	010	_____ - _____	9
Balance owing or refund (line 8 minus line 9)	090	_____ = _____	10
Generally, we do not charge or refund \$2 or less.	095 •	_____ = _____	11
Amount enclosed	095 •	_____ = _____	

Payment: Attach a cheque or money order payable to the Receiver General. Do not mail cash.
Refund: Complete the area on page 2 or complete Form T3-DD, *Direct deposit Request for T3*.

Direct Deposit – Start or change

This area does not have to be completed every year. Do not complete this area if the trust's direct deposit information has not changed.

To **start** direct deposit or to **change** information already provided to the Canada Revenue Agency (CRA), the trustee or person authorized by the trustee must complete **Form T3-DD, Direct Deposit Request for T3**, or complete the banking information below. By signing and dating this form, you certify that you are an authorized person and that the information given on the form is correct and complete. You also **authorize** the CRA to deposit **any amounts payable** to the trust by the CRA in the trust's bank account provided, until otherwise notified by an authorized person. This authorization will replace all of the trust's previous direct deposit authorizations.

"VOID" cheque attached: Yes

350 •	351 •	352 •	
Branch No. (5-digit number)	Institution No. (3-digit number)	Bank account number (maximum 12-digit number)	

Certification

I, _____, certify that the information given in this return and on related slips is correct and complete.
(Print name)

Signature of authorized registered Canadian amateur athletic association official Position or title Date

Where do I send this return?

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

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

Send this return to:

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

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