

## Environmental Trust Income Tax Return

Do not use this area.

- Complete this return for the 2014 tax year for a qualifying environmental trust, as defined on page 2 of this return.
- File this return no later than 90 days after the end of the trust's tax year.
- Send one completed T3M return with the required financial statements. You can find the address on page 2 of this return.
- We may impose penalties if this return is not filed on time. We charge interest at the prescribed rates on any amounts owing.

Name of trust		Account number T     -       -	
Name of trustee			
Mailing address of trustee		Telephone number	
City	Province or territory	Postal code	
Province of site		Tax year	
Type of trust: Mining reclamation <input checked="" type="checkbox"/> 51 <input type="checkbox"/> Waste disposal reclamation <input checked="" type="checkbox"/> 52 <input type="checkbox"/> Quarry reclamation <input checked="" type="checkbox"/> 53 <input type="checkbox"/> Pipeline reclamation <input checked="" type="checkbox"/> 54 <input type="checkbox"/>			
Date trust created	Year     Month     Day	If this is the final return of the trust, give the date the trust wound up or is planning to wind up.	Year     Month     Day

Number of beneficiaries under the trust	_____
Total amount of contributions made to the trust in the year	\$ _____
Total amounts withdrawn from the trust in the year	\$ _____

### Income and tax payable

Income subject to tax (attach financial statements)	295 • _____	1
Tax under Part XII.4 (line 1 _____ x 15%)	= 175 • _____	2
Provincial tax on income subject to tax (see Note) (line 1 _____ x _____ %)	= 176 • + _____	3
<b>Total tax payable (line 2 plus line 3)</b>	<b>190 • = _____</b>	4
<b>Minus: Payments on account</b>	<b>010 • - _____</b>	5
<b>Balance owing or refund (line 4 minus line 5)</b>	<b>090 • = _____</b>	6
Generally, we do not charge or refund \$2 or less.		
<b>Amount enclosed</b>	<b>095 • _____</b>	7

**Payment:** Attach a cheque or money order payable to the Receiver General. Do not mail cash.

**Refund:** Attach a completed copy of form T3-DD, *Direct Deposit Request for T3*, if you want your refund deposited directly in your bank account.

**Note:** The British Columbia tax rate is 11%, the Ontario tax rate is 11.5%, the Saskatchewan tax rate is 12% and the Alberta tax rate is 10%.

### Certification

I, \_\_\_\_\_, certify that the information given on this return and in any attached documents is correct and complete.

Print name

\_\_\_\_\_  
Signature of authorized person

\_\_\_\_\_  
Position or title

\_\_\_\_\_  
Telephone number

\_\_\_\_\_  
Date

## Information and instructions

- Unless otherwise stated, our legislative references on this return are to the federal *Income Tax Act*.
- Subsection 211.6(1) defines a qualifying environmental trust (QET) as a trust that is maintained for the sole purpose of funding the reclamation of a site used mainly for one or more of the following: the operation of a mine, the extraction of clay, peat, sand, shale or aggregates (including dimension stone and gravel), the deposit of waste, or if the trust was created after 2011, the operation of a pipeline, as long as the other requirements defined in subsection 211.6(1) are met. Under the definition, the trust is, or may become, required to be maintained under the terms of a contract entered into with the federal or provincial Crown or if the trust was established after 2011, by an order of a tribunal constituted under a federal or provincial law. Certain conditions exist that may exclude a trust from being a QET.
- A QET is exempt from tax under Part I.
- An *Environmental Quality Act* trust described by paragraph 149(1)(z.1) of the Act was created because of a requirement imposed by section 56 of the *Environment Quality Act*. A *Nuclear Fuel Waste Act* trust described by paragraph 149(1)(z.2) of the Act, was created because of a requirement imposed by subsection 9(1) of the *Nuclear Fuel Waste Act*. These trusts are exempt from tax under Part XII.4.
- Use this return to calculate tax payable under the provincial *Income Tax Act* that applies.
- Calculate the trust's income without considering subsections 104(4) to (31) and sections 105 to 107.
- Any income or loss the trust earns or realizes in a taxation year is considered to be earned or realized by the beneficiaries of the trust. Beneficiaries are entitled to a refundable federal tax credit for their share of the Part XII.4 tax payable by the trust. If provincial tax is payable by the trust to British Columbia, Saskatchewan, Alberta or Ontario, beneficiaries are also entitled to a refundable provincial tax credit for their share of the provincial tax payable by the trust.
- In a letter or statement, report to the beneficiaries the income, losses, credits, or withdrawals. Please specify, in each letter or statement, the refundable provincial tax credit and the province to which it applies, the refundable federal tax credit, net capital losses, capital gains, non-capital losses, and other income for each beneficiary.
- The tax year of a QET is the calendar year.
- Alberta's QET tax regime is effective for taxation years ending after December 31, 2013.

## 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

## 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.		Institution No.		Bank account number
	(5-digit number)		(3-digit number)		(maximum 12-digit number)