Gondaliya CPA
Your Growth Partner

T3 Trust and Estate Return Checklist

Gondaliya CPA Professional Corporation · Registered Ontario CPA Firm

Twelve things to settle before you file

For Canadian trustees and executors. Rules current to 10 November 2026.

- [ ] **Current trust deed**
  Including every amendment made to date.
- [ ] **Trustee appointment papers**
  Names, powers, duties and appointment dates.
- [ ] **Financial statements**
  For the trust or estate for the year.
- [ ] **Full income records**
  Interest, dividends, capital gains and rent.
- [ ] **Distribution schedule**
  Who received what, and on what date.
- [ ] **Beneficiary details**
  Names and SINs, checked twice.
- [ ] **Residency of each beneficiary**
  Non-residents trigger withholding.
- [ ] **Deductible expense receipts**
  Filed as you go, not reconstructed later.
- [ ] **Prior filed T3 returns**
  Last year, and any earlier open years.
- [ ] **Tax election documents**
  Reviewed yearly, not ignored.
- [ ] **Foreign income records**
  Every foreign source listed.
- [ ] **Final distribution planned?**
  If yes, the clearance certificate comes first.

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