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Publisher's Note

2023 — Release 1

Previous release was 2022-2

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Guide to Estate and Trust Accounting

Highlights

This release updates Volumes 3 and 4.

Volume 3

Chapter 14 — Preparation of T3 Tax Return and Related Forms for Fiduciary Estates and Trusts. The following have been updated

- T3, Trust Income Tax and Information Return
- T3, Schedule 8, Investment Income, Carrying Charges, and Gross-up Amount of Dividends Retained by the Trust
- T3, Schedule 9, Income Allocations and Designations to Beneficiaries
- T3, Ontario Tax
- T3, Statement of Trust Income Allocations and Designations
- T3, Summary of Trust Income Allocations and Designations
- T3, Statement of Real Estate Rentals
- T3, Schedule 1, Dispositions of Capital Property
- T3, Trust Income Tax and Information Return
- T3, Schedule 11, Federal Income Tax
- T3, Schedule 12, Minimum Tax
- T3, Alberta Tax
- T3, British Columbia Tax

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- T3, Nunavut Tax
- T3, Prince Edward Island Tax
- T3, Saskatchewan Tax
- T3, Yukon Tax

Volume 4

Appendix E — T3 Trust Guide 2022