

Trusts and Estates (T3)

The due date for trust tax filing depends on a trust's tax year-end. [T3 returns](#), the related T3 slips, NR slips, and T3 and NR4 summaries should be filed no later than **90 days after a trust's year-end**.

You should also pay any balance owing no later than 90 days after that year-end. As such, those with a 2022 calendar-year reporting period have until March 31st.

Generally, a trust's taxation year is December 31st. However, an off-calendar year can be used for a deceased taxpayer's estate during the 3-year period following the taxpayer's death.

If the estate still exists after the third year, then it must adopt a calendar year-end.

The trust or estate will cease to exist once all the properties held have been distributed to the beneficiaries.