



DECEASED PERSON CHECKLIST

List of information and documents to prepare the income tax return of a deceased person

Name of Deceased:	
Deceased's social insurance number:	
Deceased's date of birth (mm/dd/yy):	
Deceased's date of death (mm/dd/yy):	

Name of executor/administrator:	
Address:	
	Postal Code:
Phone number:	

Personal situation

Civil status: married, widow(er), separated, divorced, or common-law partner Documents:
When applicable

- Marriage contract
- Divorce judgment or separation agreement
- Partnership or cohabitation agreement between common-law partners

Spouse or common-law partner: name and income

Children and dependants: name, age and income

Employment, business, or professional situation

Name of employer, business, or practice

Documents:

When applicable

- Employment contract
- Shareholder agreement
- Partnership agreement

Distribution of estate property

Will of the deceased



DECEASED PERSON CHECKLIST

If no will: statutory distribution among the next of kin of the relevant province must be ascertained

Other documents: to ensure if proceeds pass outside the estate if there is a valid designation of beneficiary

- RRSP contracts
- RRIF contracts
- TFSA contracts
- Insurance policies

Assets and liabilities

Assets	Cost	Fair market value at time of death
Cash		
Bank accounts		
Investments:		
• Canada Savings Bonds		
• Bank Term Deposits		
• Bonds		
• Shares		
• TFSA		
RRSP/RRIF		
Other income tax deferred plans		
Real estate: specify location and whether principal residence		
Personal assets: car, furniture, jewels, etc.		
Other assets:		
• Tax shelters		
• Interest in a partnership		
• Interest in a trust		
• Assets of a business operated as a sole proprietor, etc.		
Insurance proceeds		

Liabilities	Amount due at time of death
Credit card	
Loans	
Mortgages	
Other (includes funeral expenses)	



DECEASED PERSON CHECKLIST

Tax information

- Copy of the death certificate
- Copy of the will
- All receipts T4, T4A, T5, T3, and T4RSP etc.
- GIC's principal interest rate, payment date etc
- Death benefit issued from CPP (T4AP) trust return is done if the estate received the CPP death benefit
- Medical receipts, disability tax credit if applicable
- Donation receipts
- Disposition of investments prior to date of date (monthly brokerage statements for all accounts)
- Rental income and expenses
- Self-employment income and expenses
- Partnership income and expenses
- Home buyer plan
- Foreign property over \$100,000?
- Any tax instalments
- Spouse tax return if we are not preparing the current year
- Copies of the last past 3 years personal tax returns with the notice of assessment
- Net capital loss and non-capital loss carry-forward balances
- Unused donation credit balances
- Capital gains deduction and allowable business investment losses claimed in prior years
- Cumulative net investment loss balance
- copy of the last tax return filed, together with Notice of Assessment or Reassessment
- copy of the 1994 tax return together with Notice of Assessment or Reassessment, when there is a possibility that the deceased made an election in 1994 to bump the tax cost of capital property owned at that time
- multi-year data form provided by CRA (can be obtained online, with proper authorization)

Filing deadline

Date final return is due

If deceased January – October 31 – Due April 30th of the following year

If deceased November – December 31 – Due 6 months after death

Date trust return is due

90 days after trust year end date

23 Montavista Avenue, Nepean, ON, K2J 2P2

T. 613-823-6878 F. 613-440-5180 email: admin@mlgpc.ca website www.mlgpc.ca



DECEASED PERSON CHECKLIST

Other tax matters:

- Tax clearance certificates (once assessment have been received)

Reminders:

Contact CRA at 1-800-959-8281.

Arrangements must be made to stop payments and, if applicable, transfer them to a survivor if any of the following situations apply:

- The deceased was receiving the goods and services tax/harmonized sales tax ([GST/HST credit](#)).
- The deceased was receiving the [working income tax benefit \(WITB\)](#) advance payments.
- The deceased was receiving [Canada Child Tax Benefit \(CCTB\)](#) payments and/or [Universal Child Care Benefit \(UCCB\)](#) payments for a child.
- The deceased was a child for whom CCTB and/or UCCB and/or GST/HST credit payments are paid.

[Service Canada](#) should also be advised of the deceased's date of death.

To cancel OAS and CPP benefits. Please contact Service Canada as soon as possible to notify us of the date of death of the OAS and CPP beneficiary. Phone number 1-800-277-9914

If you contact Service Canada by telephone, have the person's social insurance number (SIN) on hand when you call.