



## Client Estate Checklist 2024

Taxpayer Name:	Spouse's Name:		
Date of Birth:	Date of Birth:		
Date of Death:	Net Income (line 23600) From Last Tax Return:		
SIN or ITN:	SIN or ITN:		
Citizenship(s):	Citizenship(s):		
Province of Residence at Death:			
Marital Status at Death:			
<b>Executor, Trustee, Administrator Information</b>			
Full Name(s):			
Mailing Address:			
Telephone Number(s):			
Email(s):			
<b>Beneficiary Information for Trust Reporting - attach a separate schedule if additional room is required</b>			
Full Name(s):			
Mailing Address:			
Telephone Number(s):			
Email(s):			
<b>Beneficiary Details - tick the box under the appropriate column</b>		<b>Yes</b>	<b>No</b>
Are there any beneficiaries who are <b>not</b> resident of Canada?		<input type="checkbox"/>	<input type="checkbox"/>
Is there currently or do you anticipate a Wills Variation Claim against the estate?		<input type="checkbox"/>	<input type="checkbox"/>
Are any of the beneficiaries a minor (in BC a minor is an individual below the age of 19)?		<input type="checkbox"/>	<input type="checkbox"/>
Are any of the beneficiaries disabled?		<input type="checkbox"/>	<input type="checkbox"/>
<b>If Yes</b> , is there a disability amount on file with Canada Revenue Agency ("CRA")?		<input type="checkbox"/>	<input type="checkbox"/>
<b>Legal Documents - tick the box for all applicable documents that you are enclosing</b>			
Will - If the deceased died intestate (without a Will), provide Grant of Administration (below).		<input type="checkbox"/>	
Death Certificate		<input type="checkbox"/>	
Letters of Probate or Letters of Administration		<input type="checkbox"/>	
Disclosure documents- Statement of Assets, Liabilities (with directions for distribution of the estate)		<input type="checkbox"/>	
Attached statement of other assets passing outside the estate and Will (RRSP/RRIF with named beneficiaries, bank and investment accounts in joint names, real property held as joint tenants, personal items -jewelry, coins.		<input type="checkbox"/>	
Bank statements for the year of death		<input type="checkbox"/>	
<b>Tax Information - tick the box for all applicable documents that you are enclosing</b>			
Full copy of the T1 personal tax return for the most recent tax year filed (or available)		<input type="checkbox"/>	
CRA Notice of Assessment or Reassessment from the most recent tax year		<input type="checkbox"/>	
Employment and pension tax slips: T4, T4E, T4A, T4A(OAS), T4A(P), T4RSP, T4RIF, or foreign pension slips (state country and currency of monthly payment)		<input type="checkbox"/>	
Investment slips: T3, T5, T5008, T5013, realized gain loss statement		<input type="checkbox"/>	
Investment and broker statements <b>at date of death</b> , stating <b>fair market value</b> and <b>cost basis</b> for each investment		<input type="checkbox"/>	
Deductions and credits: RRSP contribution slips, medical, donations, investment fees, accounting fees, union dues, statements of confirmed CRA instalments made		<input type="checkbox"/>	
Did the estate hold any foreign property? If yes, please attach details.		<input type="checkbox"/>	



Other Income of the Deceased		
<b>If you ticked yes, provide a summary of gross income received and expenses incurred in the year up to the date of death. If there are multiple businesses or rental properties, provide a separate summary for each business and property.</b>	<b>Yes</b>	<b>No</b>
Was there any income earned from farming or fishing activities?	<input type="checkbox"/>	<input type="checkbox"/>
Was there income earned from unincorporated business activities?	<input type="checkbox"/>	<input type="checkbox"/>
Was there income received from rental of real estate?	<input type="checkbox"/>	<input type="checkbox"/>
Real Estate		
<b>If more than one property was owned in the year of death, attach a separate summary with the information below.</b>		
Property Address:		
Ownership Type (check one): <input type="checkbox"/> sole ownership <input type="checkbox"/> joint tenants (note 1 below) <input type="checkbox"/> tenants in common (note 2 below)		
<b>If Joint</b> , list other joint owners and their relationship to the deceased:		
Appraisal value of the fair market value on date of death: \$		
Note: BC Assessment values are generally not accepted by CRA for determination of fair market value.		
Years property was used as their principal residence (if applicable):		
Years property was owned (including the year of death):		
Was all or a portion of the property rented?  Yes <input type="checkbox"/> No <input type="checkbox"/>		
<b>If Yes</b> , provide a summary of rental income received and expenses incurred in the year.		
Cost Basis:  If the property was purchased, provide the purchaser's statement of adjustments from original purchase. If the property was inherited, provide: date of title transfer, purchase price or fair market value at transfer, and relationship to previous property owner.  Note: If the original purchase document cannot be located, the lawyer can do a historical title search to discover fair market values on previous title transfer.		
Were there any major improvements or renovations to the property?  Yes <input type="checkbox"/> No <input type="checkbox"/>		
Sale Price:  If the property was sold prior to death, provide the seller's statement of adjustments with payout details.  Note: The legal document should include completion date of sale, gross sale price, and selling costs including real estate commissions, legal fees, and transfer fees.		
If the property was held at death, the property has been designated to (check one):  <input type="checkbox"/> pass to beneficiary(ies) <input type="checkbox"/> be sold by the estate		
If property is to be distributed, list the beneficiary(ies) to whom the property will transfer:		

**Note 1: Joint tenants**, also known as joint with right of survivorship, is the default option of joint ownership in BC whereby each owner on title owns an equal portion of the property. On death of a joint tenant, their interest passes directly to the surviving joint tenants and passes outside the estate and Will.

**Note 2: Tenants in common** is an optional method of joint ownership in BC whereby each owner can hold legal ownership at a different percentage from other joint owners (usually based on contribution to the purchase). On the death of an owner under tenants in common, their interest in the property passes to their estate and is distributed as directed in the Will.