

Date of Death Checklist - for Client Use

Please provide any of the following that are applicable:

- Will - for U.S. tax purposes, the copy must be certified
- Death Certificate - for U.S. tax purposes, the copy must be certified
- Probate documents (if applicable) - for U.S. tax purposes, the copy must be certified
- Disclosure document - a listing of the Estate's Assets, Liabilities, and Distribution if available
- Full Name(s), address, date of birth, jurisdiction of residence, Social Insurance Number (SIN)/Individual Tax Number (ITN) and telephone number(s) of Executor/Executrix, trustee(s), and beneficiary(ies)**
- Fair market values and costs for Estate assets - may not be required in certain circumstances. Please contact your CIS professional for more information.
- Copy of prior year T1 Income Tax and Benefit Return (if not prepared by CIS) and Canada Revenue Agency Notice of Assessment, including details of any instalments made for the current taxation year.
- SIN, birth date, date of death, marital status of the deceased taxpayer (If U.S. Citizen, need Social Security Number)
- Spouse's name, SIN, address, date of birth (unless provided above)
- Dependents' names, SIN's, addresses, dates of birth (unless provided above)
- Did the deceased taxpayer own or hold foreign property in the year of death with a total cost of more than CAN \$100,000?
- Copy of 1994 Capital Gains Exemption election (if filed)
- Bank / Broker's statements or passbooks
- Canada Pension Plan - T4A(P) slip
- Old Age Security - T4A (OAS) slip
- Employment income - T4 slip
- Pension or annuity income - T4A slip
- RRSP or RRIF information, including details of any contributions made during the year of death, income received to the date of death, beneficiary specified in RRSP/RRIF plan, and deemed value at date of death - T4RSP, T4RIF slips
- Investment income (i.e. dividends, interest, foreign non-business income) and expenses (i.e. investment counsel fees), both actual amounts received and accrued income to the date of death - T5, T3, T5008, T5013 slips.
- Actual disposals of assets during the period from January 1 to the date of death, including details of the proceeds, adjusted cost base, and date of the disposition.
- Rental income and expenses
- Business income and expenses
- Information for any other sources of income
- Medical receipts
- Does the deceased taxpayer qualify for the disability credit?
- Donation receipts
- Information for any other deductible expenses
- Contact information of lawyer (if applicable)
- Contact information of broker (if applicable)
- US citizen / green card holder - have U.S. returns been filed?