

Cameron Izard Snell, Professional Accountants
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 (i.e. a listing of the Estate's Assets, Liabilities, and Distribution if available)
- 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 return (if not prepared by *CIS*) and CRA Notice of Assessment, and details of any instalments made for the current taxation year
- Social insurance number, birth date, date of death, marital status of the deceased taxpayer (U.S. citizenship need Social Security Number)
- Spouse's name, social insurance number, address, date of birth
- Dependants' names, social insurance numbers, addresses, dates of birth
- Name(s), address and telephone number(s) of Executor/Executrix
- 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 US returns been filed?