DEATH OF A TAXPAYER CHECKLIST

This document contains basic information that the family and legal representative should know to start settling the affairs of the deceased person. For more detailed information, visit the Government of Canada website at canada.ca or see Guide T4011, Preparing Returns for Deceased Persons.

RESPONSIBILITIES OF THE LEGAL REPRESENTATIVE:

You are the legal representative of a deceased person if:

- [ ] You are named as the executor in the will.
- [ ] You are appointed as the administrator of the estate by a court.
- [ ] You are the liquidator for an estate in Quebec.
- [ ] You are requesting to be the deceased's representative by completing an Affidavit form when there are no legal documents.

As the legal representative, your responsibilities under the Income Tax Act include:

- [ ] Filing all required returns for the deceased.
- [ ] Making sure all taxes owing are paid.
- [ ] Informing beneficiaries which, if any, of the amounts they receive from the estate are taxable.
- [ ] Obtaining a clearance certificate to certify that all amounts owing to the CRA are paid.

Before the CRA can provide you with any information you will need the following:

- [ ] A copy of the deceased's death certificate.
- [ ] The deceased's social insurance number.
- [ ] A copy of the will or other legal document showing that you are the legal representative.
- [ ] Your address so that they can correspond directly to you.

You may wish to appoint an authorized representative to deal with the CRA for tax matters on your behalf. To do so, complete Form T1013, Authorizing or Cancelling a Representative.

What you should do first:

You will need to provide the CRA with the deceased's date of death as soon as possible in the following situations:

- [ ] 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 benefit (CCB) payments for a child.
- [ ] The deceased was a child for whom CCB, or GST/HST credit payments are paid.

If the deceased person was paying tax by instalments, no further instalment payments must be paid other than those that were due before the date of death, but not paid.

Final Tax Return:

The due date for the deceased's final tax return will depend on the date of death.

- [ ] If death occurred between JAN 1 to OCT 31, final tax return is due APR 30 of following year.
- [ ] If death occurred between November 1 to December 31, final tax return is due six months after the date of death.

DEATH OF A TAXPAYER INFORMATION

GST/HST CREDIT:

Generally, GST/HST credit payments are issued on the fifth day of the month in July, October, January, and April. If the deceased was receiving GST/HST credit payments, the CRA may still send out a payment after the date of death because they are not aware of the death. If this happens, return the payment.

If the surviving spouse's or common-law partner's GST/HST credit included an amount for the deceased, the payments will be recalculated based on his or her net income alone and will only include a claim for himself or herself and any children, if applicable.

CANADA CHILD TAX BENEFIT (CCTB) / UNIVERSAL CHILD CARE BENEFIT (UCCB):

If the deceased person was receiving CCTB and/or UCCB payments for a child, and the surviving spouse or common-law partner is the child's parent, that person should notify the CRA of the date of death. The CRA will usually transfer the CCTB and/or UCCB payments to the surviving spouse or common-law partner.

If you are the surviving spouse or common-law partner and you receive CCTB and/or UCCB payments for a child, you can request that the CRA recalculate the payments excluding the deceased person's income.

If the deceased person is an eligible child, your entitlement to CCTB and UCCB payments stops the month after the child's date of death. You should notify the CRA of the date of death so that they can update their records.