

J.R. ACCOUNTING SERVICES CHARTERED PROFESSIONAL ACCOUNTANTS LTD.

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Death and Estate Return Checklist

- 1 Copy of the death certificate
- 2 Copy of the will
- 3 All receipts T4, T4A, T5, T3, and T4RSP etc.
- 4 GIC's principal interest rate, payment date etc.
- 5 Death benefit issued from CPP (T4AP) trust return is done if the estate received the CPP death benefit
- 6 Medical receipts, disability tax credit if applicable
- 7 Donation receipts
- 8 Disposition of investments prior to date of date (monthly brokerage statements for all accounts)
- 9 Rental income and expenses
- 10 Self-employment income and expenses
- 11 Partnership income and expenses
- 12 Home buyer plan
- 13 Foreign property over \$100,000?
- 14 Any tax instalments
- 15 Spouse tax return if we are not preparing the current year
- 16 Copies of the last past 3 years personal tax returns with the notice of assessment
- 17 Net capital loss and non-capital loss carry-forward balances
- 18 Unused donation credit balances
- 19 Capital gains deduction and allowable business investment losses claimed in prior years
- 20 Cumulative net investment loss balance
- 21 copy of the last tax return filed, together with Notice of Assessment or Reassessment
- 22 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
- 23 multi-year data form provided by CRA (can be obtained online, with proper authorization)
- 24 Details of any income earned after the year in which the taxpayer died (interest and otherwise)

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