

The Executor's Tax Checklist

Every filing, deadline and document on one page. Companion to the guide at t4tax.ca/resources.

Right away

- ☐ Order several copies of the death certificate
- ☐ Locate the will and confirm the executor(s)
- ☐ Notify Service Canada (CPP/OAS payments stop)
- ☐ Notify the CRA of the date of death
- ☐ Redirect mail; watch for slips addressed to the estate

Gather the paper

- ☐ Last year's tax return and notice of assessment
- ☐ Investment statements around the date of death
- ☐ Property details: home, cottage, rentals
- ☐ RRSP / RRIF / TFSA statements and beneficiaries
- ☐ Any CRA letters, unopened is fine

The filings

- ☐ Final T1, everything to the date of death
- ☐ Ask about optional "rights or things" returns
- ☐ T3 estate return for income after death
- ☐ CPP death benefit application (\$2,500)

Before distributing

- ☐ Request the CRA clearance certificate (TX19)
- ☐ Wait for it, the executor is personally liable otherwise
- ☐ Keep records for six years

Key deadlines. Death Jan 1-Oct 31: final return due April 30 next year. Death Nov 1-Dec 31: due six months after death. The T3 runs on its own year-end, due 90 days after.

You do not have to figure this out alone. Bring the folder as-is; we will tell you what is needed and what can wait. No charge to talk.