

- Locate Will and review to determine whether there are any special funeral directions.
- Assist in funeral arrangements, if necessary.
- Ascertain whereabouts of beneficiaries.
- Determine immediate cash requirements of beneficiaries.
- Obtain funeral director's statement of death or apply for provincial death certificate.
- List contents of safety deposit box.
- Arrange for safe custody of valuables.
- If deceased lived in a rental property, terminate lease or arrange sublet.
- Determine entitlement to and apply for Canada Pension Plan Death Benefits, Survivor's Benefits and Orphan's Benefits.
- Notify Health and Welfare to cancel Old Age Security cheques and Canada Pension Plan.
- Notify previous employer and determine any Survivor Pension benefits or insurance proceeds.
- Cancel driver's license, magazine and newspaper subscriptions, cable television, club memberships and telephone, and request refunds if applicable.
- Cancel health insurance coverage.
- Confirm outstanding balances and cancel credit cards.
- Request Canada Post to re-route deceased's mail, if necessary.
- Complete or cancel any outstanding securities trade orders.
- Ascertain assets and liabilities by writing to financial institutions, insurance companies, brokers, employers, and RSP/RIF trustees.
- Obtain prior years' tax returns. Prepare and file any T1 returns for previous years.
- Locate and obtain title documents for real property mortgages, share certificates, bonds, debentures, and Guaranteed Investment Certificates.
- Arrange valuations of real estate, securities, personal property and automobiles.
- Review adequacy of insurance coverage and alter if necessary.
- Arrange for a review of the investment portfolio.
- Send a copy of the Will to each beneficiary.

- Open an estate bank account.
- Notify dividend and bond disbursing agents to change address of record.
- Prepare an inventory of assets and liabilities.
- Consult with an estate specialist regarding probate procedures, notice to beneficiaries, and all other preliminary administrative matters.

Administration and Distribution

- Apply for grant of probate or administration, with professional assistance.
- When probate is granted, obtain sufficient notarial copies to transfer assets.
- Report to beneficiaries on progress of administration and provide each residuary beneficiary with a copy of the summary of the Estate assets and liabilities.
- Arrange for publication of Advertisement for Creditors prior to distribution of estate assets.
- Ask an estates specialist to register probate on title to real estate if necessary.
- Settle all claims and debts.
- Close safety deposit box and take possession of contents.
- Complete all documentation required to transfer securities.
- Close bank accounts and transfer balance to estate bank account. If joint accounts, with right of survivorship, provide financial institution with death certificate and request transfer to surviving joint tenant.
- Invest surplus cash in accordance with terms of the Will.
- Review Will and determine the division of estate assets. Consult with beneficiaries regarding form of distribution (distribution in cash or in kind) where appropriate.
- Review with an estates specialist any time periods or restrictions imposed on distribution of estate, e.g. family law considerations or claims/litigation.
- Initiate re-registration and transfer of securities, or arrange for sale of securities if converting to cash.
- Prepare cheques for payment of debts, legacies and interim distributions.
- Deliver personal effects to beneficiaries and obtain receipts.
- Deliver securities to beneficiaries, if distribution in kind, and obtain receipts.

- Deliver legacies to beneficiaries and obtain receipts.
- Arrange rollover or transfer of RSP/RIF proceeds.
- Prepare and file necessary estate tax returns for foreign assets, if any.
- Prepare and file Terminal T1 Tax Return and other returns with the Canada Customs and Revenue Agency and request Tax Clearance Certificate.
- If Will provides for outright distribution, obtain release for distribution, and transfer assets or fund to beneficiaries. Retain sufficient funds as a reserve for income taxes and any outstanding accounts.
- If Will provides for trusts, set up testamentary trusts and arrange for ongoing review of the investments, and ongoing compliance with the rest of the terms of the trust, e.g. payment of income.
- Prepare and file T3 Trust Information Return.
- Obtain Goods and Services Tax Clearance.
- Prepare accounts for passing or approval by the beneficiaries. Prepare releases and obtain approval.
- If beneficiaries approve accounts, confirm all releases received.
- Calculate Executor's compensation.
- If accounts are to be audited by the Court, ask an estates specialist to prepare the application and all necessary notices and to arrange an appointment.
- After obtaining approval from the beneficiaries or the court, charge Executor's compensation, maintain holdback/reserve pending receipt of necessary tax clearance certificates, and distribute any remaining funds or deliver assets.
- Ensure Tax Clearance Certificate arrived.
- Arrange for closing of estate bank account after confirming cheques have cleared.
- Write to beneficiaries with final report on all aspects of administration.

Note: Estate administration practice and requirements may vary by province or territory. The information in this checklist is for informational purposes and intended only as a guide to assist you in administering an estate and should not be considered as income tax or legal advice.