

CHECKLIST FOR INFORMATION REQUIRED UNDER THE *ESTATE ADMINISTRATION TAX ACT* SECTION 4.1

No less than thirty (30) days after a Certificate of Appointment is issued the information under subsection 4.1(2) must be given to the Minister of Finance.

NOTE: This checklist should accompany a schedule with responses.

Name of Deceased (and any other name the deceased was known by)	Completed: <input type="checkbox"/>
Address of Fixed place of abode	Completed: <input type="checkbox"/>
Date of Birth (but if not known then the approximate date or year birth)	Completed: <input type="checkbox"/>
Date of Death	Completed: <input type="checkbox"/>
Marital status at time of death	Completed: <input type="checkbox"/>
Date of the Last Will (if there was a Will)	Completed: <input type="checkbox"/>
Complete list of assets used to determine the value of the estate including the following information with respect to each asset	Completed: <input type="checkbox"/>
<ul style="list-style-type: none"> • Actual value of the asset, or if that is unavailable, the estimated value of the asset at the deceased's date of death • If the asset is real property then the full municipal address of the real property, the actual value of any encumbrances on the real property, the assessment roll number of the real property and the property identifier mentioned in subsection 141(2) of the Land Titles Act or subsection 21(2) of the Registry Act • If the asset is cash or any other type of investment a full description including the type of asset, the number of units held at the date of death, other particulars of the asset such as a particular series of bonds or class of shares, the name and contact information of the deceased's personal financial advisor or institution or 	Completed: <input type="checkbox"/>

<p>person holding the asset on behalf of the deceased and the account number assigned by that person or institution to the asset.</p> <ul style="list-style-type: none"> • For any other type of asset, information regarding the type of asset (such as a motor vehicle) and the particulars of the asset (such as a VIN number) 	
If an asset is a tenant-in-common ownership then the nature of the asset and percentage owned by the deceased person at the date of death	Completed: <input type="checkbox"/>
The amount of tax owing or paid under the Estate Administration Tax Act	Completed: <input type="checkbox"/>
The name and contact information for every Estate representative	Completed: <input type="checkbox"/>
The address of the Court where the Application for Certificate was made	Completed: <input type="checkbox"/>
The type of Application that was made	Completed: <input type="checkbox"/>
The Court file number assigned to the Application	Completed: <input type="checkbox"/>
The date on which the Certificate of Appointment was issued	Completed: <input type="checkbox"/>
If tax or deposit was calculated based on an estimated value of the estate, the date upon which the estate representative gave an undertaking and a copy of the undertaking	Completed: <input type="checkbox"/>
If the Superior Court of Justice issued the Certificate without payment of deposit, a copy of the Order that was obtained, details about the security furnished, and copies of any material that was filed with the Court	Completed: <input type="checkbox"/>

In addition, there is a requirement to update information and if an estate representative becomes aware that any information given in the Return is incorrect or incomplete, the estate representative shall give the Minister of Finance a revised Return no later than thirty (30) days after the estate representative becomes aware that the information is incorrect or incomplete. Such a revised Return is not required if the estate representative becomes aware of that incorrect or incomplete information after the fourth anniversary of the day the tax became payable (in other words there is a four year limitation on corrected Returns).

In addition, if a full or partial refund of deposit or tax is received by the estate representative the representative shall no later than thirty days after that refund is

received give the Minister of Finance a revised Return with particulars about the refund and similarly there is an obligation imposed for additional tax paid or deposited.

When the estate representative fulfills any undertaking given, the representative shall, no longer than thirty days after fulfilling the undertaking give the Minister of Finance a revised Return with particulars about the fulfillment of the undertaking and any additional paid.

If there is any subsequently discovered property there shall be a statement disclosing that property given to the Minister no later than thirty days after the statement is delivered with a revised Return about the particulars and the subsequently discovered property.