

Worksheet 8

Executor's first 90 days, deadline calendar, notification log, valuations and returns

Goes with: Part Four (Chapters 19 to 22)

For the executor. Most deadlines run from the date of death; the court deadlines run from the grant. Fill in the dates as soon as you know them.

Name	Date completed
Name of the deceased	Date of death
Executor	Date of the grant (if one is needed)

A. Deadline calendar

Deadline	When	Date due	Done
Apply for the CPP death benefit	Within 60 days of the death		
Ask Special Needs Assistance to reimburse expenses	Within 3 months of the death		
Alberta funeral benefit reimbursement, after paying in an emergency	Within 6 months		
Prior-year return, if unfiled	6 months after the death, if the death came on or before that return's normal due date		
Final return	April 30 of the next year, or 6 months after a death in November or December. With business income, June 15 (6 months after a death from December 16 to 31); any balance is still due on the normal date		
Rights or things return	The later of 1 year after the death and 90 days after the final return is assessed		
Estate T3 return	90 days after the estate's year-end		
Proof of service of notices (GA5)	Within 30 days of serving		

Deadline	When	Date due	Done
Notice that the grant has issued (GA7)	Within 30 days of the grant		
Family support and family property claims	6 months after the grant		
No distribution without consents	Until 6 months after the grant		
Application to treat a lifetime gift as an advance on a share	Within 6 months after the grant		
Accounts to the beneficiaries	At least every 2 years		
Graduated rate estate status ends	36 months after the death		

B. Notification log

Organization	Date	How (call, letter, online)	Reference number	Follow-up
Service Canada (CPP and OAS)				
Canada Revenue Agency				
Alberta Seniors Financial Assistance				
Banks				
Pension plans				
Insurers (life, home, car)				
Land Titles				
Utilities				
Telephone, internet and subscriptions				
Veterans Affairs (if served)				
Other				
Other				
Other				

C. Date-of-death values

Asset	Value at death	How valued (appraisal, statement)	Appraiser or source	Kept where

D. Returns

Return	Needed? (yes or no)	Due date	Filed (date)	Assessed (date)
Prior-year return, if unfiled				
Final return				
Rights or things return				
Other optional returns				
Estate T3 return				
Clearance certificate requested (TX19)				

Checklist: the first 90 days (Chapter 19)

- ☐ Funeral arranged, with every receipt kept
- ☐ Family members know where to find grief support (811, 211)
- ☐ Death documents ordered
- ☐ Service Canada, CRA and Alberta notified
- ☐ CPP death benefit applied for within 60 days
- ☐ Grant of probate or administration applied for, if needed

- ☐ I decided to accept before doing anything for the estate
- ☐ Estate bank account opened; no estate money mixed with mine
- ☐ Insurer told the home is empty; locks changed and keys listed
- ☐ Nothing thrown out or given away before a walk-through
- ☐ Notices served on beneficiaries and family
- ☐ Beneficiaries told what to expect and when

Checklist: the final returns (Chapter 20)

- ☐ Final return, and any optional returns, filed on time
- ☐ Rollover to a spouse or partner claimed where it applies
- ☐ Year-of-death medical and attendant care claims made
- ☐ T3 filed if needed
- ☐ Date-of-death values documented, with appraisals where needed

Checklist: paying out the estate (Chapter 21)

- ☐ Clearance certificate received, or enough held back, before distributing
- ☐ Accounts given to the beneficiaries
- ☐ No distribution within 6 months of the grant without the consents or a court order
- ☐ No compensation taken without authority in the will, the beneficiaries' consent or a court order