

# Final Tax Returns & Estate Tax Support



Use this checklist to gather documents needed for the final personal tax return (T1) and, if applicable, the estate trust return (T3). Please check off items as you collect them.

## Documents the Executor Should Gather

- ☐ Death certificate (original or certified copy)
- ☐ Will and grant of probate / letters of administration
- ☐ SIN of the deceased
- ☐ Date of death and date of birth
- ☐ Prior year tax return and Notice of Assessment
- ☐ CRA authorization form (RC59 or T1013) for representative
- ☐ List of all bank and investment accounts at date of death
- ☐ Fair market value of all assets at date of death

## Income & Assets for the Final T1 Return

- ☐ T4, T4A, T4A(P), T4A(OAS) slips (employment, pension, CPP, OAS)
- ☐ T5, T3 slips (interest, dividends, trust income)
- ☐ T5008 or broker statements (capital gains/losses)
- ☐ Rental income and expenses to date of death
- ☐ Self-employment income and expenses to date of death
- ☐ RRSP/RRIF statements at date of death
- ☐ Deemed disposition details for real estate, shares, or other property

## When an Estate T3 Return May Be Required

- ☐ Estate earned income after date of death (interest, rent, etc.)
- ☐ Assets not distributed to beneficiaries within the tax year
- ☐ Capital gains realized on sale of estate assets
- ☐ Estate holds property that generates ongoing income
- ☐ Graduated Rate Estate (GRE) election is being considered

Note: Additional documents may be required depending on the complexity of the estate. We will advise as the engagement progresses.