



**Ministry of Finance**  
 33 King St W  
 PO Box 625  
 Oshawa ON L1H 8H9

# Estate Information Return

*Estate Administration Tax Act, 1998*

**Enquiries:** 1 866 ONT-TAXS (1 866 668-8297)  
 1 800 263-7776 Teletypewriter (TTY)  
 1 866 888-3850 (Fax)

Ministry Use Only - Date Received

If you received a certificate of appointment of estate trustee from the Ontario Superior Court of Justice, this return **must** be completed and **received by the Ministry of Finance within 90 calendar days** after the certificate of appointment of estate trustee is issued. It will be used by the Ministry of Finance to administer the *Estate Administration Tax Act, 1998*.

If after submitting this return, you discover information was incorrect or incomplete, an amended return must be received by the Ministry of Finance **within 30 calendar days** from when the error or additional information about the property of the estate is known. See guide for additional information.

**Is this an Amended Return?** (if yes, check  box)  Please explain below why this return is being amended ▼

Reason: (Note: If the return is amended due to a fulfillment of an undertaking, include particulars and amounts of additional tax paid.)

## A Information about the Certificate of Appointment of Estate Trustee

Indicate which type of certificate of appointment of estate trustee was granted by the Court (please choose one)

Form No.

- 74.13 Certificate of Appointment of Estate Trustee with a Will
- 74.13.1 Certificate of Appointment of Estate Trustee with a Will Limited to the Assets Referred to in the Will
- 74.20 Certificate of Appointment of Estate Trustee without a Will
- 74.20.3 Certificate of Appointment of Foreign Estate Trustee's Nominee as Estate Trustee without a Will
- 74.28 Confirmation by Resealing of Appointment of Estate Trustee
- 74.29 Certificate of Ancillary Appointment of Estate Trustee with a Will

Date (yyyy/mm/dd)

Enter the date above Certificate/Confirmation was issued

Enter the Court File No. assigned

Which Superior Court of Justice in Ontario was used to file your application? (please specify location)

	<b>Yes</b>	<b>No</b>	Date of Undertaking (yyyy/mm/dd)
Was the deposit amount submitted based on an estimated value of the estate? If yes, please attach a copy of the undertaking submitted to the court. . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>

	<b>Yes</b>	<b>No</b>
Was the certificate of appointment of estate trustee issued without payment of deposit equal to tax? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

(subsections 4(1) and (2) of the *Estate Administration Tax Act, 1998*)

If yes, please attach a copy of the court order and details about the security provided to the court.

Grid for Court File No.

**B Deceased Person Information**

First Name

Text input field for First Name

Middle Name (s)

Text input field for Middle Name (s)

Last Name

Text input field for Last Name

If the deceased was known by any other name(s), please enter

Text input field for other names

Date of Birth (yyyy/mm/dd)

Date of Birth input field

Date of Death (yyyy/mm/dd)

Date of Death input field

**Address - Last Place of Residence (do NOT use post office box)**

Unit/Apt/Suite Street Number and Name (Postal Stn/Rural Route)

Text input field for Unit/Apt/Suite Street Number and Name

City/Town

Province/State ▼ Postal/Zip Code

Text input fields for City/Town, Province/State, and Postal/Zip Code

Country

Text input field for Country

**C Estate Representative Information (For additional representatives, attach a separate list.)**

First Name

Middle Name

Text input fields for First Name and Middle Name

Last Name

Text input field for Last Name

Business Name (if applicable)

Title

Text input fields for Business Name and Title

Telephone Number

Extension

Fax Number

Email Address

Text input fields for Telephone Number, Extension, Fax Number, and Email Address

**Mailing Address**

Unit/Apt/Suite Street Number and Name (Postal Stn/Rural Route)

Text input field for Unit/Apt/Suite Street Number and Name

City/Town

Province/State ▼ Postal/Zip Code

Text input fields for City/Town, Province/State, and Postal/Zip Code

Country

Text input field for Country

**Details of Estate Assets**

List the fair market value of **all** assets and the balance of all bank accounts of the deceased at the date of death. If the court issued a Certificate of Appointment of Estate Trustee with a Will Limited to the Assets Referred to in the Will, only those assets included in such will are to be listed. If the court issued a Confirmation by Resealing of Appointment of Estate Trustee, a Certificate of Ancillary Appointment of an Estate Trustee with a Will, or a Certificate of Appointment of Foreign Estate Trustee's Nominee as Estate Trustee without a Will, only those assets located in Ontario are to be included. Only the value of encumbrances that are registered against real estate should be subtracted. Enter dollar amounts only (no cents).

**D Real Estate in Ontario**

Please also include assets/properties in which the deceased had an equitable interest, even though legal title was held by a person other than the deceased. (refer to guide)

Property 1 - Assessment Roll No.		Property Identifier No. (PIN)	\$ Fair Market Value (at date of death)
Address - Unit/Apt/Suite, Street Number and Name, Postal Str/Rural Route		Percentage of Ownership X <input type="text"/> %	
		Value of Percentage Owned	
		<b>Subtract:</b> Encumbrances (see guide)	
City/Town	Province ON	Postal Code	<b>\$ Net Value</b>

Property 2 - Assessment Roll No.		Property Identifier No. (PIN)	\$ Fair Market Value (at date of death)
Address - Unit/Apt/Suite, Street Number and Name, Postal Str/Rural Route		Percentage of Ownership X <input type="text"/> %	
		Value of Percentage Owned	
		<b>Subtract:</b> Encumbrances (see guide)	
City/Town	Province ON	Postal Code	<b>\$ Net Value</b>

Property 3 - Assessment Roll No.		Property Identifier No. (PIN)	\$ Fair Market Value (at date of death)
Address - Unit/Apt/Suite, Street Number and Name, Postal Str/Rural Route		Percentage of Ownership X <input type="text"/> %	
		Value of Percentage Owned	
		<b>Subtract:</b> Encumbrances (see guide)	
City/Town	Province ON	Postal Code	<b>\$ Net Value</b>

Attach separate list(s) if required.

**Total Net Value of all Ontario Real Estate**  
- for percentage owned by the deceased at date of death  
Include amounts from separate list(s).

\$ <input type="text"/>
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**Details of Estate Assets** continued

**F Investments** (list type and details of all shares, stocks, bonds, other investments, etc.)

<b>Investment 1 - Name of Issuer</b>			<b>Number of Units</b>
Type and Details of Instrument or Account No.			
Name of Broker/Agent			Telephone No.
Address of Broker/Agent - Unit/Apt/Suite, Street Number and Name, Postal Stn/Rural Route			\$ Fair Market Value (at date of death)
City/Town			Percentage of Ownership X <input type="text"/> %
Province/State	Postal/Zip Code	Country	<b>\$ Value of Percentage Owned</b>

<b>Investment 2 - Name of Issuer</b>			<b>Number of Units</b>
Type and Details of Instrument or Account No.			
Name of Broker/Agent			Telephone No.
Address of Broker/Agent - Unit/Apt/Suite, Street Number and Name, Postal Stn/Rural Route			\$ Fair Market Value (at date of death)
City/Town			Percentage of Ownership X <input type="text"/> %
Province/State	Postal/Zip Code	Country	<b>\$ Value of Percentage Owned</b>

<b>Investment 3 - Name of Issuer</b>			<b>Number of Units</b>
Type and Details of Instrument or Account No.			
Name of Broker/Agent			Telephone No.
Address of Broker/Agent - Unit/Apt/Suite, Street Number and Name, Postal Stn/Rural Route			\$ Fair Market Value (at date of death)
City/Town			Percentage of Ownership X <input type="text"/> %
Province/State	Postal/Zip Code	Country	<b>\$ Value of Percentage Owned</b>

Attach separate list(s) if required.

**Total Value of all Investments**  
 - for percentage owned by the deceased at date of death  
 Include amounts from separate list(s).

\$ <input type="text"/>
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Grid for Court File No.

Details of Estate Assets continued

**G Vehicles and Vessels** (include motorcycles, boats, all-terrain vehicles, bicycles, snowmobiles, etc.)

Vehicle/Vessel 1 - Vehicle Identification No. (VIN) or Hull Serial No. (HIN)
\$ Fair Market Value (at date of death)
Make
Percentage of Ownership
X [ ] %
Model
Year
\$ Value of Percentage Owned

Vehicle/Vessel 2 - Vehicle Identification No. (VIN) or Hull Serial No. (HIN)
\$ Fair Market Value (at date of death)
Make
Percentage of Ownership
X [ ] %
Model
Year
\$ Value of Percentage Owned

Vehicle/Vessel 3 - Vehicle Identification No. (VIN) or Hull Serial No. (HIN)
\$ Fair Market Value (at date of death)
Make
Percentage of Ownership
X [ ] %
Model
Year
\$ Value of Percentage Owned

Attach separate list(s) if required.

Total Value of all Vehicles and Vessels
- for percentage owned by the deceased at date of death
Include amounts from separate list(s).

\$ [ ]

**H Other Assets** (include all other assets not listed in previous sections, e.g., business interests, copyrights, patents, trademarks, household contents, art, jewelry, loans receivable, etc.)

Item 1 - Description
\$ Fair Market Value (at date of death)
Percentage of Ownership
X [ ] %
\$ Value of Percentage Owned

Item 2 - Description
\$ Fair Market Value (at date of death)
Percentage of Ownership
X [ ] %
\$ Value of Percentage Owned

Attach separate list(s) if required.

Total Value of all Other Assets
- for percentage owned by the deceased at date of death
Include amounts from separate list(s).

\$ [ ]

Grid for Court File No.

I Summary of All Estate Assets (includes any amounts shown on separate lists)

Enter Dollars only

Table with 6 rows for asset categories: Total Net Value of all Real Estate in Ontario, Bank Accounts, Investments, Vehicles and Vessels, Other Assets, and Total Value of all Estate Assets.

Total Amount of Estate Administration Tax Payable

Enter Total Estate Assets from Line 6 (round up this amount to the nearest \$1,000)

The calculation should be:

Calculation table with 3 rows: a) \$5 for each \$1,000 of estate assets up to \$50,000, plus; b) \$15 for each \$1,000 of estate assets over \$50,000; and the resulting total.

Subtract: Total Amount of Deposit Paid with the Application for Estate Certificate

Net Amount of Tax Owning (or Refund)

Make your cheque or money order in Canadian funds payable to the Minister of Finance. Submit your payment to the Courthouse where the certificate for appointment of estate trustee was issued together with an affidavit attesting to the new total value of the estate.

J Certification

I certify that the information I have given in this return, and in the documents I have provided, is true, correct and complete. Attach additional page(s) to include the signature of any other estate representative(s).

First Name and Middle Name fields

Last Name field

Business Name (if applicable) and Title fields

Signature of Estate Representative and Date (yyyy/mm/dd) fields

It is an offence to make a false or misleading statement in a return as required under the Estate Administration Tax Act, 1998 and its Regulation.

The personal information on the Estate Information Return is collected under the authority of the Estate Administration Tax Act, 1998 and will be used to determine the value of estates and the amount of estate administration tax payable.