

2024 Personal Income Tax Questionnaire for Deceased Taxpayers

Would you like to return and sign documents electronically? Yes No

If yes, the return and signing of documents will be provided through our secure portal. You will not receive a hard copy of your return. To be set up on our portal, please provide your email address below.

In order to proceed with e-filing your tax return, the Canada Revenue Agency (CRA) requires a signed E-file Authorization Form. To ensure your tax return is filed on time, we must receive your signed E-File Authorization Form by no later than 1pm on Wednesday, April 30, 2025.

Section 1 – Necessary Slips, Summaries, and Receipts Checklist

Please provide the following documents for the deceased:

- | | |
|--|---|
| <input type="checkbox"/> Death Certificate | <input type="checkbox"/> PIPEDA Consent Form, signed |
| <input type="checkbox"/> Copy of the Will | <input type="checkbox"/> 2023 Tax Return (NEW CLIENTS ONLY) |
| <input type="checkbox"/> Copy of Estate Information Return (Probate) | <input type="checkbox"/> 2024 Tax Year Information Slips |
| <input type="checkbox"/> Listing of Assets with market values at Date of Death <i>(including registered accounts with named beneficiaries)</i> | <input type="checkbox"/> 2024 Instalment Account Balance |

Section 2 – Identification and Contact Information

If NO CHANGES BELOW SKIP TO SECTION 3

DECEASED TAXPAYER INFORMATION:

| | |
|---|--|
| Name: | |
| Social Insurance Number: | |
| Date of Birth (yyyy/mm/dd): | |
| Date of Death (yyyy/mm/dd): | |
| Citizenship: | |
| Marital Status of Deceased: | |
| Change in marital status for 2024: | |
| Is the deceased eligible for the Disability tax credit? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Did the deceased own Foreign Property or Stocks with an original cost of \$100,000 CDN or more? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

PRIMARY ESTATE EXECUTOR/TRUSTEE INFORMATION (for mailing address to CRA/contact purposes):

| | |
|--------------------------------------|--|
| Name of Primary Executor/Trustee: | |
| Social Insurance Number: | |
| Address of Primary Executor/Trustee: | |
| Phone 1 (Work): | |
| Phone 2 (Home): | |
| Phone 3 (Cell): | |
| Fax: | |
| Email Address: | |

NON-PRIMARY JOINT ESTATE EXECUTOR/TRUSTEE INFORMATION (if more than three, please provide Name & SIN):

| | |
|--|--|
| Name of Executor/Trustee #2: | |
| Social Insurance Number – Executor/Trustee #2: | |
| Name of Executor/Trustee #3: | |
| Social Insurance Number – Executor/Trustee #3: | |

Section 3A: Deemed Disposition on Death

1. Please provide the value of all non-RRSP/RRIF/non-registered investments as of date of death.

| Description of Asset | Amount or Fair Market Value on Date of Death |
|--|--|
| Cash on Hand | |
| Personal Property | |
| Bank Accounts (Chequing/Savings) | |
| - Account #1: | |
| - Account #2: | |
| - Account #3: | |
| - Account #4: | |
| Investments (Mutual Funds/GIC/Shares (Public/Private)/Other) | |
| - | |
| - | |
| - | |
| - | |
| - | |
| Mortgages or Loans Receivable | |
| Life Insurance | |
| CPP Death Benefit (if received) | |
| Employer Paid Death Benefit: | |
| Other (Vehicles/Special Collections/Other): | |
| | |
| | |

2. Please provide the value of all real estate holdings (WITH ADDRESS) as of date of death.

| Description of Real Estate Holdings Asset (WITH ADDRESS) (Cottage/Rental/Recreational/Seasonal/2 nd Home/Vacant Land/Other) | Amount or Fair Market Value on Date of Death |
|---|--|
| Principal Residence: | |
| Other (WITH ADDRESS): | |
| | |
| | |

3. Please provide the value of all registered investments (RRSP's, RRIF's, TFSA's, RESP's, RDSP's, etc.) as of date of death and whether they were transferred to another RRSP, RRIF or annuity.

| Description of Registered Account | Fair Market Value at Death | Was it transferred to beneficiary OR estate? | Name of Beneficiary OR Amount Received when cashed into estate? |
|-----------------------------------|----------------------------|--|---|
| | | <input type="checkbox"/> Beneficiary <input type="checkbox"/> Estate | |
| | | <input type="checkbox"/> Beneficiary <input type="checkbox"/> Estate | |
| | | <input type="checkbox"/> Beneficiary <input type="checkbox"/> Estate | |
| | | <input type="checkbox"/> Beneficiary <input type="checkbox"/> Estate | |
| | | <input type="checkbox"/> Beneficiary <input type="checkbox"/> Estate | |
| | | <input type="checkbox"/> Beneficiary <input type="checkbox"/> Estate | |

4. Please provide the contact information of Stock Brokers for the investment accounts (registered & non-registered)

| Stock Broker's Name | Contact Number | Contact Email |
|---------------------|----------------|---------------|
| | | |
| | | |
| | | |
| | | |

5. Please provide the broker's year end statement that shows all transactions for 2024 year

- These statements were sent to the deceased by the broker in January or February 2024

Section 3B – Income Questions

| | Deceased Tax Payer |
|---|--|
| Did you collect any Alimony Income from an Ex-Spouse? | <input type="checkbox"/> Yes <input type="checkbox"/> No Amount: _____ |
| Did you collect any Child Support? | <input type="checkbox"/> Yes <input type="checkbox"/> No Amount: _____ |
| Do you have any Self-Employment Income? | <input type="checkbox"/> Yes <input type="checkbox"/> No If YES *Section 4 |
| Did you obtain any rental property income? | <input type="checkbox"/> Yes <input type="checkbox"/> No If YES *Section 5 |
| Any sale of real estate in the current tax year? | <input type="checkbox"/> Yes <input type="checkbox"/> No If YES *Section 6 |
| Any sales of Non-RRSP Stocks? | <input type="checkbox"/> Yes <input type="checkbox"/> No If YES *Section 7 |

Section 3C – Deduction Questions *If items are applicable, please provide support.

- Did anyone make charitable donations during the current year? Yes (Please attach details per family member) No
- Did anyone make political contributions? Yes (Please attach details per family member) No
- Did anyone make RRSP contributions in the current tax year? Yes (Please attach all RRSP slips received) No
- Did anyone attend Post-Secondary School? Yes (If yes please provide the T2202A Slip) No
- Did anyone pay interest on a personal student loan? Yes (If yes please provide the amount paid) No
- Did anyone pay alimony? Yes Amount: _____ No
- Did anyone pay child support? Yes Amount: _____ No
- Did anyone pay union dues or professional fees? Yes (If yes please provide the receipts) No
- Did anyone incur employment expenses? Yes (If yes Please see **Section 4***) No
- Did anyone pay rent or property taxes during the year? Yes (If yes please provide the receipts) No
- Did you incur any investment loan interest? Yes (Summary and interest support attached) No
- Please summarize any child care costs per child: Yes (Summary per child attached) No
- Please summarize any medical expenses per person: Yes (Summary per person attached) No

Section 3D – Children (Dependents) Questions

N/A – please skip

| Children (Dependents): | 1 | 2 | 3 |
|---|--|--|--|
| Name: | | | |
| Social Insurance Number: | | | |
| Relationship: | | | |
| Birth Date (yyyy/mm/dd): | | | |
| Prepare 2024 return? If no, please provide 2024 net income | <input type="checkbox"/> Yes <input type="checkbox"/> No If No \$ _____ | <input type="checkbox"/> Yes <input type="checkbox"/> No If No \$ _____ | <input type="checkbox"/> Yes <input type="checkbox"/> No If No \$ _____ |
| Eligible for the Disability Tax Credit? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Section 4 – Employment Expenses/Self Employment

Attach supporting documents if needed N/A – please skip

Employment Expenses

1. Please ensure that there is a signed **T2200 - Declaration of Employment Conditions**. Provide us with a copy in order to claim employment expenses.
2. Did the deceased’s employer provide them with an automobile? Yes No
(Complete **Section 4B**)
3. Was the deceased’s employer registered for HST? Yes No
4. Was the deceased reimbursed by their employer for part or all of expenses?
 All Reimbursed Not reimbursed Partly (If not reimbursed or partly, please complete **Section 4C**)
5. Was the deceased required to operate an office from their home?
 Yes (Please complete **Section 4D**) No

Self-Employment Income and Expenses

1. Please fill the details in below:

| | | |
|--|------------------------|--|
| Name of Business: | Type of Business: | |
| Address: | Percentage Owned: | |
| | Joint Owner’s Name(s): | |
| 2023 Revenue from Self Employment (excluding HST): \$ | | |
| 2023 HST Collected: \$ | | |

2. Did the deceased use an automobile for business? Yes (Please complete **Section 4B**) No
3. Was the deceased registered for HST? Yes Yes, but a return has been filed No
4. Please complete the expense sheet in **Section 4C**.
5. Did the deceased have a home office? Yes (Please complete **Section 4D**) No

| Section 4B | | Section 4C | |
|---|----------------|--|----|
| Automobile Expenses | | Employment/Self Employment Expenses | |
| Year and Make: | | Material Purchases: | \$ |
| Purchase Price: | \$ | Subcontractors: | \$ |
| Year Purchased: | | Advertising: | \$ |
| Total km driven in 2024: _____ | | Meals and Entertainment (full cost): | \$ |
| Km relating to Employment or Business: _____ | | Bad Debts: | \$ |
| | Total for 2024 | Insurance: | \$ |
| Fuel: | \$ | Bank Charges and Interest: | \$ |
| Vehicle Loan Interest: | \$ | Dues and Subscriptions: | \$ |
| Insurance: | \$ | Office Expenses: | \$ |
| Licence and Registration: | \$ | Supplies: | \$ |
| Maintenance and Repairs: | \$ | Legal and Accounting: | \$ |
| Lease Payments*: | \$ | Rent/Property Tax: | \$ |
| Auto Club Membership: | \$ | Maintenance/Repair: | \$ |
| 407 ETR/Parking Fees: | \$ | *Salaries: | \$ |
| Any 'per km' allowance received: | \$ | Telephone/Utilities: | \$ |
| *If leased, provide a copy of the lease paperwork | | Other Expenses: | \$ |
| | | Amounts Reimbursed | \$ |
| **If a vehicle was disposed of in 2024, provide details | | *Self-Employment Only **Employment Only | |

| Section 4D | | | |
|---|----------------|----------------------|----------------|
| Home Office Expenses | | | |
| Percentage of Dwelling used for Business or Employment: _____ % | | | |
| | Total for 2024 | | Total for 2024 |
| Heat: | \$ | Mortgage Interest: | \$ |
| Electricity: | \$ | Property Taxes/Rent: | \$ |
| Insurance: | \$ | Water: | \$ |
| Maintenance: | \$ | Other: | \$ |

| Section 5 – Rental Property Income and Expenses | |
|--|----|
| *attach additional copies for multiple properties <input type="checkbox"/> N/A - please skip | |
| Address: | |
| Percentage Owned: | |
| Joint Owner’s Name(s): | |
| Income (rent collected) | \$ |
| Expenses | |
| Advertising | \$ |
| Insurance | \$ |
| Office Expenses | \$ |
| Legal and Accounting | \$ |
| MGMT and Admin Fees | \$ |
| Maintenance/Repair | \$ |
| Salaries/Administration | \$ |
| Property Taxes | \$ |
| Travel | \$ |
| Utilities | \$ |
| Mortgage Interest | \$ |
| Other Expenses | \$ |
| Major Renovations and Purchases <i>for example, Appliances, Windows</i> | |
| | \$ |
| | \$ |
| | \$ |
| Please provide purchase documents if the property was purchased in 2024. | |

| Section 6 – Sale of Real Estate | |
|--|----|
| *Including Principal Residence* <input type="checkbox"/> N/A - please skip | |
| Address: | |
| Percentage Owned: | |
| Joint Owner’s Name(s): | |
| Date Purchased: | |
| Purchase Price: | \$ |
| Legal Cost on Purchase: | \$ |
| Additions or Major Improvements: | |
| Year: | \$ |
| Year: | \$ |
| Year: | \$ |
| Year: | \$ |
| Date Sold: | |
| Sale Price: | \$ |
| Legal Cost on Sale: | \$ |
| Insurance: | \$ |
| Commissions Paid: | \$ |
| Other Expenses: | \$ |
| | \$ |
| | \$ |
| Please provide the purchase and sale legal documents. | |