

Canada Revenue Agency

What to do following a death

Coping with the death of a loved one is difficult. We at the Canada Revenue Agency (CRA) recognize that you are going through a very difficult time. With this in mind, we hope we can help you by answering some questions you may have.

This information sheet contains basic information that the family and legal representative should know to start settling the affairs of the deceased person. For more detailed information, visit our Web site at www.cra.gc.ca or see guide T4011, *Preparing Returns for Deceased Persons*.

What should you do first?

You should provide us with the deceased's date of death as soon as possible if any of the following situations apply:

- the deceased was receiving the goods and services tax/harmonized sales tax (GST/HST) credit;
- you are receiving GST/HST credit payments for yourself and the deceased;
- the deceased was receiving, or the deceased's spouse or common-law partner receives Canada Child Tax Benefit (CCTB) payments and/or Universal Child Care Benefit (UCCB) payments for a child; or
- the deceased was a child for whom CCTB and/or UCCB and/or GST/HST credit payments are paid.

Arrangements have to be made to stop these payments and, if applicable, transfer them to a survivor. You can call us at 1-800-959-8281, or complete the form on page 4 of this pamphlet and send it to your tax services office or tax centre.

Human Resources and Social Development Canada (formerly Human Resources Development Canada) should also be advised of the deceased's date of death. You can find the phone number in the government section of your telephone book.

Was the deceased paying tax by instalments?

If the deceased person was paying tax by instalments, no further instalment payments have to be paid after his or her death. The only instalments that have to be paid are those that were due before the date of death, but not paid.

What do you do with the GST/HST credit?

Generally, GST/HST credit payments are issued on the fifth day of the month in July, October, January, and April. If the deceased was receiving GST/HST credit payments, we may still send out a payment after the date of death because we are not aware of the death. If this happens, return the payment to us.

Note

If the deceased was receiving the Newfoundland harmonized sales tax credit (NHSTC) or the Saskatchewan sales tax credit (SSTC), which we administer, you need not take any further action. We will use the information provided for the GST/HST credit payments to adjust the NHSTC or the SSTC.

What if the deceased was single and received the GST/HST credit?

If a single person dies in a month before we send a quarterly GST/HST credit payment, no one else can receive the payment. We cannot make any more payments either in that person's name or to the estate.

If a single person dies during or after a month in which we issue the credit and the payment has not been cashed, return it to us so that we can send the payment to the person's estate.

If the deceased had children for whom he or she was receiving the GST/HST credit, the new caregiver should contact us as he or she may qualify to receive GST/HST credit payments for these children.

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What if the deceased's GST/HST credit is for the deceased and his or her spouse or common-law partner?

If the deceased had a spouse or common-law partner, that person may be eligible to receive the GST/HST credit payments based on his or her net income alone. If the deceased's GST/HST credit included a claim for that spouse or common-law partner, he or she should:

- contact us and ask to receive the GST/HST credit payment for the remainder of the year for himself or herself and any children, if applicable; and
- file an income tax and benefit return for the applicable previous year if he or she has not already done so.

What if the surviving spouse's or common-law partner's GST/HST credit includes a claim for the deceased?

If the surviving spouse's or common-law partner's GST/HST credit included an amount for the deceased, the payments will be recalculated based on his or her net income alone and will only include a claim for himself or herself and any children, if applicable.

What if the deceased is an eligible child?

Entitlement to GST/HST credit payments for a deceased child stops the quarter after the child's date of death. You should notify us of the date of death so that we can update our records.

What do you do with the CCTB and/or UCCB payments?

What if the deceased was receiving the CCTB and/or UCCB?

If the deceased person was receiving CCTB and/or UCCB payments for a child, and the surviving spouse or common-law partner is the child's parent, that person should notify us of the date of death. We will usually transfer the CCTB and/or UCCB payments to the surviving spouse or common-law partner.

If anyone else, other than the parent, is now primarily responsible for the child, they will have to complete and submit Form RC66, *Canada Child Tax Benefit Application*, to request CCTB payments for the child.

Note

If the deceased was receiving payments under provincial or territorial child benefit and credit programs administered by the CRA, there is no need to apply separately to qualify. We will use the information from the CCTB application to determine the new caregiver's eligibility for these programs.

What if the deceased's spouse or common-law partner receives the CCTB and/or UCCB?

If you are the surviving spouse or common-law partner and you receive CCTB and/or UCCB payments for a child, you can request that we recalculate the payments excluding the deceased person's net income. Provide the required information on page 4 of this pamphlet to make the request.

What if the deceased is an eligible child?

Your entitlement to CCTB and UCCB payments stops the month after the child's date of death. You should notify us of the date of death so that we can update our records.

How do you contact the CRA?

If you need help, contact us at 1-800-959-8281. You can find more contact information on our Web page at www.cra.gc.ca/contact or in the Government of Canada section of your telephone book.

If you would like any of our publications, you can get them from our Web page at www.cra.gc.ca/forms, or by calling 1-800-959-2221.

Are you the legal representative?

You are the legal representative of a deceased person if:

- you are named as the executor in the will;
- you are appointed as the administrator of the estate by a court; or
- you are the liquidator for an estate in Quebec.

As the legal representative, your responsibilities under the *Income Tax Act* include:

- filing all required returns for the deceased;
- making sure all taxes owing are paid; and
- letting the beneficiaries know which, if any, of the amounts they receive from the estate are taxable.

If you are the legal representative, you may need information from the deceased person's tax records. Before we can give you this information, we will need the following:

- a copy of the deceased's death certificate;
- the deceased's social insurance number; and
- a complete copy of the will or other legal document such as a grant of probate or letters of administration showing that you are the legal representative.

You should also give us your address so that we can reply directly to you. Send this information to your tax services office or tax centre.

What is the due date for the final tax return and any balance owing?

You have at least six months before the deceased's final return is due to be filed. The final return and any balance owing are due on or before the following dates:

Period when death occurred	Due date
January 1 to October 31	April 30 of the following year
November 1 to December 31	Six months after the date of death

If the deceased or the deceased's spouse or common-law partner was carrying on a business during the year when the death occurred (unless the expenditures of the business are primarily in connection with a tax shelter), the following due dates apply:

Period when death occurred	Due date
January 1 to December 15	June 15 of the following year, although any balance owing is still due on April 30
December 16 to December 31	Six months after the date of death

If you file the final return late and there is a balance owing, we will charge a late-filing penalty. If you do not pay the balance owing from the final return in full by the due date, we will charge interest on the unpaid amount. The interest will start to accumulate from the day after the return is due to be filed (or April 30th of the year following the death, if the deceased or the deceased's spouse or common-law partner carried on a business in the year the death occurred).

Previous year return

If a person dies after December 31, but on or before the filing due date for his or her return (usually April 30), and that person had not yet filed that return, the due date for filing it as well as the payment of the balance owing is six months after the date of death. The filing due dates for previous year returns that are already due but which the deceased had not yet filed, remain the same.

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Request for the Canada Revenue Agency to update records

Complete the information below concerning the deceased

Name of deceased: _____

Deceased's social insurance number: _____

The deceased's date of birth: Year _____ Month _____ Day _____

The deceased's date of death: Year _____ Month _____ Day _____

Address: _____

Complete the applicable information below concerning the surviving spouse or common-law partner

- Please update the surviving spouse's or common-law partner's marital status and recalculate the CCTB and/or UCCB.
- Please update the surviving spouse's or common-law partner's marital status and recalculate the GST/HST credit.
- Please reassess the surviving spouse's or common-law partner's return to allow a claim for the GST/HST credit.

Name of surviving spouse or common-law partner: _____

Surviving spouse's or common-law partner's social insurance number: _____

Signature of surviving spouse or common-law partner: _____ Date: _____

Your name: _____

Your address: _____

Your telephone number: () _____