

Canada Customs and Revenue Agency (CCRA) – What to Do Following a Death

Coping with the death of a loved one is difficult. We at the Canada Customs and Revenue Agency (CCRA) 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, you should get the tax guide called **Preparing Returns for Deceased Persons** from your tax services office.

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 for a child; or
- the deceased was a child for whom CCTB 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 or write to us, or use the form on page 4. Send the form to your tax services office or tax centre.

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 required are those that were due before the date of death, but not paid.

What do you do with the GST/HST credit?

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, you should return the payment to us.

What if the deceased's GST/HST credit is for the deceased only?

If a single person dies in a month before we send a GST/HST credit payment, no one else can receive the payment.

If a single person dies during or after a month in which we send a payment, the person's estate is entitled to that payment. Return the cheque to us, and we will make the cheque payable to the 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.

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 payments 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?

Beginning with the July 2002 payment, if the surviving spouse's or common-law partner's GST/HST credit includes a claim for the deceased, the payments will be recalculated based on the spouse's or common-law partner's net income alone, and will only include a claim for himself or herself and any children, if applicable.

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Canada Customs
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Agence des douanes
et du revenu du Canada

What if the deceased is an eligible child?

Beginning with the July 2002 payment, 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.

Note

If the deceased was receiving the Newfoundland harmonized sales tax credit (NHSTC) or the Saskatchewan sales tax credit (SSTC), which are administered by the CCRA, 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 do you do with the CCTB payments?

What if the deceased was receiving the CCTB?

If the deceased person was receiving CCTB payments for a child and the surviving spouse or common-law partner is the child's parent, that person should contact us and provide us with the date of death. The CCTB payments will usually be transferred to the surviving spouse or common-law partner.

If the child's new caregiver is someone other than a parent (for example a grandparent or a guardian), that person will have to complete and submit Form RC66, *Canada Child Tax Benefit Application*, to request CCTB payments for the child. You can get Form RC66 from your tax services office.

Note

If the deceased was receiving payments under provincial or territorial child benefit and credit programs administered by the CCRA, 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?

If you are the surviving spouse or common-law partner and you receive CCTB payments for a child, you can request that we recalculate the payments excluding the deceased person's income. Use the form on page 4 to make the request.

What if the deceased is an eligible child?

Entitlement to CCTB payments for a deceased child 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 CCRA?

If you need help or would like any of our publications, contact us. You can find the telephone numbers and the address of your tax services office under "Canada Customs and Revenue Agency" in the Government of Canada section of your telephone book or on the "Contact us" page of our Web site.

If you have access to the Internet, you can find most of our publications on our Web site at www.ccra.gc.ca.

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 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 copy of the will or other legal document that shows you are the legal representative.

You should also provide 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 income tax return is due to be filed. The final return and any balance owing are due on or before the following dates:

| <i>Period when death occurred</i> | <i>Due date for the return</i> |
|--|---------------------------------------|
| 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, special rules apply, unless the expenditures of the business are primarily in connection

with a tax shelter. Get the guide called ***Preparing Returns for Deceased Persons*** for more information.

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 any 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 to the date you pay the amount owing.

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.

Request for the Canada Customs and Revenue Agency to update records

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 form below, if applicable

- Please update the surviving spouse's or common-law partner's marital status and recalculate the CCTB.
- 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's or common-law partner: _____

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

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

Your name: _____

Your address: _____

Your telephone number: () _____

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