LEPORE & COMPANY
Chartered Professional Accountants
(A Professional Corporation)
John E. Lepore, CPA,CA ~ Affan Khalid, CPA,CA,BBA ~ Anne M. Lepore, CPA,CA ~Vince Colanardi, CPA, CGA

Below is a listing of information we generally need:

1. Death Certificate.
2. Last Will – a **signed** copy.
3. Executor(s) names and addresses.
4. Was a Death Benefit received from CPP - if so, how much (they will also issue a slip for this amount).
5. List of assets at date of death. The lawyer usually creates/provides this list with input from the executor(s).
6. ACB (adjusted cost base) of assets (investments such as mutual funds, stocks, cottage, condo, etc) at date of death.
7. FMV (fair market value) of assets (investments such as mutual funds, stocks, cottage, condo, etc) at date of death.
8. Value of assets when eventually sold or cashed in.
9. If there was a RRSP/RIF - we will need the value at date of death and the value when cashed in/transferred to beneficiaries.
10. Details of any assets held/owned outside Canada.
11. Any business interests owned such as; private company shares, partnership interest or sole proprietorship. If so, we will need ACB and FMV (at date of death).
12. The financial planner should be able to assist with open investment/RRSP/RIF portions of points 6 – 9 above. They should be able to obtain an Unrealized Gain/Loss Report at date of death for the open investments.
13. **You are required to report certain information on the disposition or deemed disposition of a principal residence. If the estate did dispose of or had a deemed disposition of a principal residence, we will require the address of the property sold, the year of acquisition and the proceeds of disposition or fair market value for a deemed disposition. We will also need to know whether any other property was designated as a principal residence for the years of ownership. This information is now mandatory.**
14. A copy of the last T1 personal income tax return filed.
15. A copy of the latest Personal Tax Notice of Assessment.
16. Investment income earned before and after death, if any.
17. Any and all T-slips (T4's, T5's, T4AP, T4AOAS, T4RIF, T3's, etc) - these will most likely be mailed anytime between January 1 and March 31.
18. Copies of any Disability Tax Credit Certificates applied for.
19. Copies of medical and donation receipts for the year of death.
20. Information on charitable gifts in the Will.
21. We can provide you with a CRA authorization to complete. This will allow us to attempt access to the deceased's CRA account should we not already have access.
22. Once you have all the information – you can drop it off at our front reception.

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