

INVENTORY OF ASSETS AT DATE OF DEATH

This Document is currently in draft form

| | |
|--------------------------------|--|
| Name | |
| Social Insurance Number | |
| Date of Death | |

This form is a guide to help you identify and organize the information that may be needed to prepare final tax returns. All values should be based on date of death. Do not be stressed - your tax preparer will explain what is needed - only do what you can at this stage, and your advisors will help you with the rest. To simplify your process, ask for statements, schedules, letters and/or documents from financial institutions, appraisers, insurance companies, real estate agents, etc. based on the date of death. Your tax preparer or legal counsel can then determine the appropriate values. This is a stressful time, and a complex process - your professional advisers can help you. Feel free to ask about fees and costs before proceeding. It is often a challenge to determine original purchase costs, so provide any documents, or estimates of costs and timing of purchases if no documents exist, to assist in this process.

Real Estate

| | | | | |
|---------------------------|---------------------------|--|---|--------------------------------------|
| Property Assessment Value | Resale or Appraised Value | Original cost if bought after 1971 (Cost for gifts/inheritances is value at time of gift) | Revised cost if 1994 capital gains election | Value at Dec 31, 1971 if owned prior |
|---------------------------|---------------------------|--|---|--------------------------------------|

| | | | | | |
|-----------------------------|--|--|--|--|--|
| Principal residence | | | | | |
| Property Identification No. | | | | | |
| Acreage | | | | | |
| Address | | | | | |
| Name of joint owner | | | | | |

Enter only the proportionate share of ownership if held jointly (50% for 2; 33.3% for 3, etc.)
Properties need not be appraised, but the executor is responsible for obtaining proper values.

| | | | | | |
|-----------------------------|--|--|--|--|--|
| Cottage | | | | | |
| Property Identification No. | | | | | |
| Acreage | | | | | |
| Address | | | | | |
| Name of joint owner | | | | | |

Enter only the proportionate share of ownership if held jointly (50% for 2; 33.3% for 3, etc.)
Properties need not be appraised, but the executor is responsible for obtaining proper values.

| | | | | | |
|--|--|--|--|--|--|
| Land holdings (attach list for additional) | | | | | |
| Property Identification No. | | | | | |
| Acreage | | | | | |
| Address | | | | | |
| Name of joint owner | | | | | |

Enter only the proportionate share of ownership if held jointly (50% for 2; 33.3% for 3, etc.)
Properties need not be appraised, but the executor is responsible for obtaining proper values.

RRSP / Registered Retirement Income Funds

| | | |
|-----------------------|---|------------------------|
| | Obtain and attach a statement of values at date of death from your broker | Value at date of death |
| Financial institution | | |
| Account number | | |
| Beneficiary | | |
| Financial institution | | |
| Account number | | |
| Beneficiary | | |
| Financial institution | | |
| Account number | | |
| Beneficiary | | |

INVENTORY OF ASSETS AT DATE OF DEATH

**Stock Market Investments - Stocks, Bonds,
Mutual Funds, Exchange Traded Funds**

Obtain and attach a statement of values at date of death from your broker; if held directly, attach a list of these details for each security (Interest rates and maturity dates also needed)

| | Value at date of death | Original cost if bought after 1971 | Revised cost if 1994 capital gains election | Value at Dec 31, 1971 if owned prior |
|-----------------------------|--|------------------------------------|---|--------------------------------------|
| Financial institution | | | | |
| Account number | | | | |
| Enter names of joint owners | Enter only the proportionate share of ownership if held jointly (50% for 2; 33.3% for 3, etc.) | | | |
| Financial institution | | | | |
| Account number | | | | |
| Enter names of joint owners | Enter only the proportionate share of ownership if held jointly (50% for 2; 33.3% for 3, etc.) | | | |
| Financial institution | | | | |
| Account number | | | | |
| Enter names of joint owners | Enter only the proportionate share of ownership if held jointly (50% for 2; 33.3% for 3, etc.) | | | |

Tax Free Savings Account

| | Value at date of death |
|-----------------------|------------------------|
| Financial institution | |
| Account number | |
| Beneficiary | |

Bank accounts

| | Balance at date of death | Acct type (Chequing / Savings) | Interest rate |
|-----------------------------|--|--------------------------------|---------------|
| Financial institution | | | |
| Account number | | | |
| Enter names of joint owners | Enter only the proportionate share of ownership if beneficial ownership is joint | | |
| Financial institution | | | |
| Account number | | | |
| Enter names of joint owners | Enter only the proportionate share of ownership if beneficial ownership is joint | | |
| Financial institution | | | |
| Account number | | | |
| Enter names of joint owners | Enter only the proportionate share of ownership if beneficial ownership is joint | | |

INVENTORY OF ASSETS AT DATE OF DEATH

Guaranteed Investment Certificates, Term Deposits, Savings Bonds and Fixed Income Securities

Obtain and attach a statement from the financial institution at date of death showing these details or provide the detail in the space provided - attach a list if insufficient space

| | | Principal & accrued interest at date of death | Principal & accrued interest at last anniversary date | Type of Security (GIC, Term Dep, CSB, etc.) | Interest Rate |
|-----------------------------|--|--|---|---|----------------------|
| Financial institution | | | | | |
| Security Number | | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Purchase date | | Enter only the proportionate share of ownership if beneficial ownership is joint | | | |
| Maturity date | | | | | |
| Enter names of joint owners | | | | | |
| Financial institution | | | | | |
| Security Number | | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Purchase date | | Enter only the proportionate share of ownership if beneficial ownership is joint | | | |
| Maturity date | | | | | |
| Enter names of joint owners | | | | | |
| Financial institution | | | | | |
| Security Number | | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Purchase date | | Enter only the proportionate share of ownership if beneficial ownership is joint | | | |
| Maturity date | | | | | |
| Enter names of joint owners | | | | | |
| Financial institution | | | | | |
| Security Number | | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Purchase date | | Enter only the proportionate share of ownership if beneficial ownership is joint | | | |
| Maturity date | | | | | |
| Enter names of joint owners | | | | | |
| Financial institution | | | | | |
| Security Number | | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Purchase date | | Enter only the proportionate share of ownership if beneficial ownership is joint | | | |
| Maturity date | | | | | |
| Enter names of joint owners | | | | | |

Jewelry and Collectibles

| | Items that have increased in value since purchase | Resale value at date of death | Original cost if bought after 1971 | Revised cost if 1994 capital gains election | Value at Dec 31, 1971 if owned prior |
|---|---|-------------------------------|------------------------------------|---|--------------------------------------|
| Details of valuable items, such as expensive jewelry, rare coins, antiques and collectibles | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

INVENTORY OF ASSETS AT DATE OF DEATH

Household furniture and personal effects

| | | | |
|--|--|-------------------------------|--|
| Estimated value of everyday household & personal items | | Resale value at date of death | Enter only the proportionate share of ownership if beneficial ownership is joint |
| | | | |

Automobiles

| | | |
|-------------------|---|-------------------------------|
| | Include collector/antique autos above as collectibles | Resale value at date of death |
| Year, Make, Model | | |
| Year, Make, Model | | |
| Year, Make, Model | | |

Account receivable

| | | | |
|---|--|--------------|---------------|
| | | Amount Owing | Date Received |
| CPP Death Benefit | | | |
| Monthly OAS received after death | | | |
| Monthly CPP received after death | | | |
| Employment pension received after death | | | |
| Employment wages owing at date of death | | | |
| Death benefit from employment | | | |
| Other amounts owing at date of death | | | |
| Other amounts owing at date of death | | | |

Life Insurance

| | | | | |
|------------------------|--|---------------|---------------|---------------|
| | | Death Benefit | Amt. Received | Date Received |
| Life insurance company | | | | |
| Policy Number | | | | |
| Beneficiary | | | | |
| Life insurance company | | | | |
| Policy Number | | | | |
| Beneficiary | | | | |
| Life insurance company | | | | |
| Policy Number | | | | |
| Beneficiary | | | | |

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