



## What to do Following a Death (includes "Request for the Canada Revenue Agency to Update Records")

This information sheet contains basic information that the family and legal representative should know in order to start settling the affairs of a deceased person. For more information, go to [canada.ca/taxes-deceased](http://canada.ca/taxes-deceased) or see guides T4011, Preparing Returns for Deceased Persons, and T4013, T3 Trust Guide.

### What you should do first

You need to provide the Canada Revenue Agency (CRA) with the deceased person's date of death as soon as possible. You can call the CRA at **1-800-959-8281**, or complete the form at the end of this information sheet and send it to the deceased person's tax centre.

Arrangements must be made to stop payments and transfer them to a survivor (if applicable) if the deceased person was:

- receiving the goods and services tax/harmonized sales tax (GST/HST) credit, including any related provincial or territorial benefits
- receiving the climate action incentive payment (CAIP)
- receiving the advanced Canada workers benefit (ACWB)
- receiving the Canada child benefit (CCB), including any related provincial or territorial benefits
- a child for whom CCB, CAIP or GST/HST credit payments are paid, including any related provincial or territorial benefits

Service Canada must also be advised of the deceased person's date of death. For more information or to get the address of the Service Canada Centre nearest you, call **1-800-622-6232**.

### If the deceased person was paying tax by instalments

No further instalment payments have to be made after the deceased person's death. If the deceased person was paying tax by instalments, the only instalments that have to be paid are those that were due **before** the date of death.

### What to do with the GST/HST credit or CAIP

Generally, GST/HST credit payments are issued on the 5th day of the month in July, October, January, and April. The CAIP is issued in the same months as the GST/HST credit, however it is issued on the 15th day of the month and begins in April. Since the CAIP is only applicable to certain provinces, the deceased person must have been a resident of Alberta, Manitoba, New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario, Prince Edward Island, or Saskatchewan on the first day of the payment month.

If any of the payment dates for the GST/HST credit or the CAIP fall on a weekend or a federal statutory holiday, the payment will be made on the last business day before the dates mentioned above.

If the deceased person was receiving one or both of these amounts, the CRA may still issue the payments after the date of death if the CRA was not aware of the death. If this happens, return the payments to the deceased person's tax centre.

**Note:** The CRA administers provincial and territorial programs that are related to the GST/HST credit and the CAIP. If the deceased person was receiving payments under one or both of these programs, you do not have to take any further action. The CRA will use the information provided to adjust other applicable credit program payments.

### If the deceased person was single, separated, divorced, or widowed

If the deceased person was receiving the GST/HST credit or CAIP and died **before** the scheduled month in which the CRA issued either the GST/HST credit or the CAIP, payments will no longer be issued in that person's name or to that person's estate.

If the person died **during or after** the scheduled month in which the CRA issues a payment for one or both of these programs and the payment has not been cashed, return it to the CRA so that the payment(s) can be sent to the person's estate.

If the deceased person was getting an amount for a child, the child's new caregiver should contact the CRA at **1-800-387-1193** to request the GST/HST credit or the CAIP amounts for that child.

### If the deceased person's GST/HST credit or CAIP includes an amount for the surviving spouse or common-law partner

If the deceased person had a spouse or common-law partner, that person may be eligible to receive one or both of the amounts if they filed an income tax and benefit return. The GST/HST credit will be based solely on the surviving spouse's or common-law partner's net income. The CAIP will be based on the surviving spouse's or common-law partner's updated eligibility.

## **If the surviving spouse's or common-law partner's GST/HST credit or CAIP includes an amount for the deceased person**

If the surviving spouse's or common-law partner's entitlement to the GST/HST credit or CAIP includes an amount for the deceased person, the CRA will recalculate the amounts based on the surviving spouse's or common-law partner's updated eligibility. Those payments will only include a claim for the surviving spouse or common-law partner and any children, if applicable.

## **If the deceased person is an eligible child**

The entitlement to the GST/HST credit for the deceased child ends in the quarter after the child's date of death. The entitlement to the CAIP for the deceased child ends if they die before the month that the next payment is issued. You need to provide the date of death to the CRA so that the CRA can update their records.

## **What to do with the CCB payments**

### **If the deceased person was receiving the CCB**

Contact the CRA as soon as possible at **1-800-387-1193** to let the CRA know the date of death. If the deceased person was receiving the CCB and the surviving spouse or common-law partner is the child's parent, the CRA will usually transfer the CCB to that person.

If a person other than the parent is now primarily responsible for the care and upbringing of the child, that person will have to apply for benefit payments for the child through **one** of the following options:

- using the "Apply for child benefits" online service on My Account at **canada.ca/my-cra-account**
- by completing and sending Form RC66, Canada Child Benefits Application, to the CRA by going to **canada.ca/cra-forms** or calling **1-800-387-1193**

**Note:** If the deceased person 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. The CRA will use the information from the application to determine the new caregiver's eligibility for these programs.

### **If the deceased person's spouse or common-law partner receives the CCB**

If you are the surviving spouse or common-law partner and receive the CCB for a child, contact the CRA as soon as possible at **1-800-387-1193** to let the CRA know the date of death. The CRA will automatically recalculate the CCB without the deceased person's net income.

### **If the deceased person is an eligible child**

Entitlement to the CCB for the deceased child ends in the month after the child's date of death. You need to provide the date of death to the CRA so that the CRA can update their records.

## **Represent someone who died**

You are the legal representative of a deceased person if **any** of the following situations apply:

- You are named as the executor in the will
- You are appointed as the administrator of the estate by a court
- You are the liquidator for an estate in Quebec

If there is no will or executor:

- You may request to be recognized as the deceased person's representative by submitting a Form RC552, Register as Representative for a Deceased Person. The form is available at **canada.ca/cra-forms** or by calling **1-800-387-1193**

## **Responsibilities of the legal representative**

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

- filing all required returns for the deceased person
- making sure all taxes owing are paid
- letting the beneficiaries know which of the amounts they receive from the estate are taxable
- obtaining a clearance certificate to certify that all amounts owing to the CRA are paid
- reporting fees paid to you as an executor or administrator of an estate on a T4 slip unless they are included in your business income

## Notify the CRA that you are the legal representative

As the legal representative, you may need information from the deceased person's tax records. To get online access to tax records of the deceased, you will need to register for Represent a Client at [canada.ca/taxes-representatives](http://canada.ca/taxes-representatives).

To gain access to the tax records of the person who died, you must send the information below to the CRA, either through the "Submit documents" service in Represent a Client, or by mail to the Authorization Services Unit of the deceased person's tax centre:

- the social insurance number (SIN) of the person who died
- a copy of the death certificate
- 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
  - If there is no will or other legal document, submit Form RC552, Register as Representative for a Deceased Person, available at [canada.ca/cra-forms](http://canada.ca/cra-forms) or by calling **1-800-387-1193**
- the new mailing address for the estate (if applicable)
- if not already sent, a completed Request for the Canada Revenue Agency to Update Records form (page 5)
- your Representative identifier (RepID) for access to Represent a Client, if you are requesting online access to the tax records

**Notes:** Once the CRA has updated the account, you will have the ability to manage tax matters for the deceased person, or appoint a third-party representative, such as an accountant or lawyer, to handle the deceased person's tax matters on your behalf. For more information on how to authorize a **representative**, go to [canada.ca/taxes-representative-authorization](http://canada.ca/taxes-representative-authorization).

In order to have **online access** to the taxpayer's account, you must register for Represent a Client by going to [canada.ca/taxes-representatives](http://canada.ca/taxes-representatives). Once registered, make sure to provide your representative identifier (RepID) when you submit all the required documents within the Submit documents service in Represent a Client.

## Final return and balance owing due date

The deceased person's final return and balance owing, if any, are due as follows:

Period when death occurred	Due date
January 1 to October 31	on or before April 30 of the following year
November 1 to December 31	6 months after the date of death

### Note

The due date for the income tax and benefit return of a surviving spouse or common-law partner who was living with the deceased person is the same as the due date of the deceased person's final return. However, any balance owing on the surviving spouse's or common-law partner's return must be paid on or before April 30 of the year following the year of death to avoid interest charges.

If the deceased person or their spouse or common-law partner was carrying on business during the year when the death occurred, the following filing due dates apply:

Period when death occurred	Filing due date
January 1 to October 31	on or before June 15 of the following year (balance owing is due April 30)
November 1 to December 15	on or before June 15 of the following year (balance owing is due 6 months after the date of death)
December 16 to December 31	6 months after the date of death (including any balance owing)

If you file the final return late and there is a balance owing, the CRA will charge a late-filing penalty. If you do not pay the balance owing from the final return in full by the balance-due date (whether April 30 of the following year or 6 months after death of the individual, as applicable), the CRA will charge interest on the unpaid amount starting the day after the balance-due date.

## **Prior-year returns**

If a person dies after December 31 but on or before the filing due date of their return for the year before (usually April 30) and they had not yet filed that return, the due date for filing that return and paying any balance owing is 6 months following the date of death.

The due date for filing the prior-year return of a surviving spouse or common-law partner who was living with the deceased person is the same as the deceased person's prior-year return filing due date. However, any balance owing on the surviving spouse's or common-law partner's return must be paid on or before April 30 of the current year to avoid interest charges.

The filing due dates for other prior-year returns that are already due but have not been filed remain the same. File these returns and pay any outstanding tax balance as soon as possible to minimize any further late filing penalties and interest.

## **If you need help**

If you need more information after reading this information sheet, go to [canada.ca/taxes](https://canada.ca/taxes) or call **1-800-959-8281**.

## **Forms and publications**

If you need any other forms and publications, go to [canada.ca/cra-forms](https://canada.ca/cra-forms) or call **1-800-959-8281**.



## Request for the Canada Revenue Agency to Update Records

Mail this form to the deceased person's tax centre. You can find the mailing addresses at [canada.ca/tax-centres](http://canada.ca/tax-centres).

### Information about the deceased person

Name of deceased person: \_\_\_\_\_

Deceased person's social insurance number SIN: \_\_\_\_\_

Deceased person's date of birth: \_\_\_\_\_

Deceased person's date of death: \_\_\_\_\_

Deceased person's address: \_\_\_\_\_

### Information about the surviving spouse or common-law partner

Name of surviving spouse or common-law partner: \_\_\_\_\_

Surviving spouse's or common-law partner's SIN: \_\_\_\_\_

\_\_\_\_\_  
Signature of surviving spouse or common-law partner

\_\_\_\_\_  
Date

### Your information

Your name: \_\_\_\_\_

Your telephone number: \_\_\_\_\_

Your address: \_\_\_\_\_

Your relationship to the deceased person: (1) \_\_\_\_\_

(1) In addition to any personal relationship you may have had with the deceased person, specify whether you are the executor, administrator, liquidator, or if you are acting in some other capacity.

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 on Information about Programs and Information Holdings at [canada.ca/cra-information-about-programs](http://canada.ca/cra-information-about-programs).