

**ESTATE ADMINISTRATION
ACTIVITIES AND TIMELINES**

<i>ACTIVITY</i>	<i>TIME LINE</i>
1. The Public Trustee's Office receives a request to help administer someone's estate.	
2. We send out a package to the family including the Estate Administration Information for Next of Kin, Family History Form, and Consent and Authorization Form.	<p>The intake process begins when we receive completed Family History and Consent Forms.</p> <p>It can take from 2 weeks to several months before we receive the forms, complete with the information required to administer the estate.</p> <p>We have to make sure that the consents and authorizations are provided by the right persons and that the next of kin of the deceased are identified complete with relationships to the deceased, dates of birth, and contact information.</p>
3. We contact creditors and debtors to find out what monies or belongings the deceased person owns or owes (this includes contacting the banks, Co-op, Northmart, Northwestel, Super-annuation, housing companies etc.)	Again, this can take 2 weeks to several months before we receive responses and complete the investigation.
4. When most of the information is in, the Public Trustee's Office will decide whether or not to administer the estate. If there are more assets than debts, the estate is usually administered and an estate file is opened.	This takes approximately 1 week.
<p>5. Once a file is opened, we request payout of funds, statements/invoices of the outstanding accounts, closure of bank accounts, complete claims for insurances (if any), apply for benefits owing to the estate, apply for death certificates, request tax information from Revenue Canada, insure the assets of the estate, etc.</p> <p>At this time, we will also determine the beneficiaries of the estate and we will provide an update to the family.</p>	<p>This process is difficult to put into a time frame - it may take 6 months or it may take over a year.</p> <p>If required by creditors, such as insurance companies and pension holders, we request the attending physician for proof of death. Hospitals have their own procedures for releasing this information which usually takes time.</p> <p>If required, the Office will apply for Letters of Administration from the Nunavut Court of Justice.</p>
6. Publication of Notice to Creditors and Claimants.	<p>The law requires an administrator to publish a notice to creditors and claimants in a newspaper of general circulation in the community of residence of the deceased.</p> <p>Depending on the gross value of the estate, the publication may have to be done once a week for 2 successive weeks. We cannot distribute an estate until after 4 weeks from the date of the last publication of the notice.</p>

<p>7. We are also required to file any T1 personal income tax returns that were not filed by the deceased.</p>	<p>We request Revenue Canada for outstanding tax returns and tax payable, if any. Once we receive this information, we will file any necessary returns and wait for their assessments. These assessments may take up 4-6 months or longer to be received by our office.</p>
<p>8. Certain income that enters an estate is taxable (for example, CPP death benefit). If we receive any such funds, we are required to file a T3 Estate Return.</p>	<p>Again, this return is to be sent to Revenue Canada and may take several months to assess. Most returns are assessed in approximately 6 months, but many assessments take 8 months or longer.</p>
<p>9. When all of the personal income tax returns and estate returns have been assessed, we then apply for a Clearance Certificate from Revenue Canada. Without this certificate, we will not be able to close the file or payout any monies to creditors or beneficiaries.</p> <p>Revenue Canada will not issue a Clearance Certificate if there are outstanding taxes.</p>	<p>If there is an outstanding debt, Revenue Canada will send us a notice. If the estate has enough funds to pay the debt, it will be paid at this time.</p> <p>If there are not enough funds to pay Revenue Canada and other creditors, we will settle the estate by paying the debts in accordance with the law on priority of claims. There will be no funds leftover for the payment to beneficiaries. They will be notified of the settlement and closing of the estate file.</p> <p>It is difficult to put a time frame on this activity. From the date of application, it usually takes 6-8 months to receive a Clearance Certificate.</p>
<p>10. If necessary to pay the debts of the deceased and the costs of administration, we will sell assets of the deceased.</p>	<p>Depending on the nature of the asset, this process may take 6-12 months.</p>
<p>11. Upon receipt of the Certificate from Revenue Canada, we send a final report on our administration to the beneficiaries, together with and the accounting and Releases.</p>	<p>Sending out and receiving back the Releases usually takes 2 to 4 weeks depending on where the beneficiaries live.</p>
<p>12. If anyone who has an interest in the estate does not agree with the Public Trustee regarding its administration of the estate, the Public Trustee may apply for an order from the Nunavut Court of Justice to resolve the matter.</p>	<p>This process will take at least 2 months from the time of the application, date of hearing, and the date the court order becomes final.</p>
<p>13. Where applicable, upon receipt of the Releases of beneficiaries, we return to Court to apply for Closing Order. Only when we receive the Closing Order are we able to make final payments to the creditors and beneficiaries of the estate.</p>	<p>Obtaining the Closing Order usually takes about 2 to 4 weeks, depending on the court's schedule and sufficiency of accounting and report.</p>

EXPLANATION OF WORDS USED IN THIS MATERIAL

1. Deceased	A <i>deceased</i> is someone who has died
2. Assets	<i>Assets</i> are things that people own, like money in the bank
3. Liabilities	<i>Liabilities</i> are things that people owe, like a debt to the Northern store
4. Estate	An <i>estate</i> is the combination of all the assets and liabilities that someone has. After someone dies, the deceased's estate is almost like a person for whom the Public Trustee maintains an accounts, files tax returns, etc.
5. Beneficiary	A <i>beneficiary</i> is someone who has the right to receive a portion of the residue of the estate.
6. Residue	The <i>residue</i> is the surplus of the estate after all debts, taxes, and costs of administration have been paid.
7. T1-Personal Income Tax and Information Return	A <i>T1</i> is a personal income tax return that should be filed with Revenue Canada every year.
8. T3 – Estate Tax Return	A <i>T3</i> is a tax return that has to be filed on behalf of the 'estate' after a person has died.
9. Tax assessments	After Revenue Canada reviews a tax return, it issues a <i>tax assessment</i> , that will show that either Revenue Canada will pay a refund or the estate will pay taxes. Sometimes it shows NIL, which means that nothing is owed or refunded.
10. Notice to Creditors and Claimants	This Notice is published in a newspaper of general circulation in the community where the deceased resided. This tells people who hold assets of the deceased to give them to the Public Trustee and those who is owed by the estate, to file their claims with the Public Trustee.
11. Release	A <i>Release</i> is a legal document provided by a beneficiary to the Public Trustee which shows that he/she has reviewed the report on the administration and accounting, and that he/she discharges the Public Trustee from any claim in relation to the estate.
12. Intestate- Succession Act	The <i>Intestate Succession Act</i> is used when someone dies without a will. In this Act it is stated who the beneficiaries are and how much each beneficiary is supposed to get from the estate.
13. Canada Pension Plan (CPP)	<i>Canada Pension Plan</i> provides benefits to those who have been employed for a certain amount of time and those who have paid into CPP. These benefits include death benefits, survivor benefits, and employment insurance.
14. Death benefit	A <i>death benefit</i> is a one-time lump sum payment paid to the estate, which is meant to pay for funeral expenses.
15. Clearance Certificate	A <i>Clearance Certificate</i> is a document showing that no taxes or debts are owed to Revenue Canada.
16. Letters of Administration	<i>Letters of Administration</i> is a formal document issued by the Nunavut Court of Justice appointing the Public Trustee as administrator of an estate. This is required if an estate has a net value of \$10,000 or more.
17. Will	A <i>will</i> is a written statement of the deceased' wishes as to how he/she would like the residue of his estate to be shared. If the deceased had appointed someone to administer his estate, but that person is not willing or able to do so, then he/she may request another person or the Public Trustee to administer the estate. The administrator will follow the wishes of the deceased.

**FEEES FOR ADMINISTRATION OF ESTATES
(To be paid by the Estate)**

Pursuant to Public Trustee Fee Regulations

Item	Service Provided	Legislation		Fee Calculation	Fee
		Authorizing Service			
25	Open File	S.23-27 PTA		\$200.00	\$ 200.00
26	Transfer of real property to a beneficiary	S.23-27 PTA		3% of gross value of property transferred	\$ -
27	Sale of Real Property (with agent)	S.23-27 PTA		4% of gross sale of real property with agent	\$ -
27	Sale of Property (without agent)	S.23-27 PTA		5% of gross sale of real property without agent	\$ -
28	Cash Receipts (other than #27)	S.23-27 PTA		5% of cash receipts	\$ -
29	Income	S.23-27 PTA		5% of income	\$ -
30	Legal Fees(other than Letters of Administration , Letters of Probate, and Closing Orders)	S.23-27 PTA		hourly rate (#hrs x rate)	\$ -
	Preparing personal income tax	S.2.2. PTR		\$50.00 x	\$ -
	Preparing estate tax	S.2.2. PTR		\$50.00 x	\$ -

PTR-Public Trustee Regulations

PTA-PublicTrustee Act

FAMILY HISTORY INFORMATION

OFFICE OF THE PUBLIC TRUSTEE

SECTION A - INFORMATION ABOUT THE DECEASED					
Family Name	Given Name	Middle Name	<input type="checkbox"/> Male <input type="checkbox"/> Female	Maiden Name:	
Mailing Address					
**If place of residence has changed in the last six years, please list past places of residence on a separate sheet.					
Date of Birth: Month/Day/Year		Place of Birth:		Treaty Band or Disc. No.	
Date of Death: Month/Day/Year		Place of Death:		Social Insurance Number:	
Cause of Death: <input type="checkbox"/> Natural <input type="checkbox"/> Accidental <input type="checkbox"/> Other (specify): Indicate circumstances if cause was accidental:					
Marital Status: <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widow(er) <input type="checkbox"/> Common-law <input type="checkbox"/> Separated					
FUNERAL - Burial Information					
Where was the deceased buried?			Name of Funeral Home or Person who arranged burial:		
Paid By (name):			Phone Number:		
Mailing Address:			Amount \$ Receipts: <input type="checkbox"/> Yes <input type="checkbox"/> No		
WILL INFORMATION (Complete only if will was prepared)					
Who has the original Will now?			Name of Executor named in the Will		
Where was the Will stored prior to death?					
Mailing Address:			Phone Number:		
SECTION B - INFORMATION ABOUT THE SPOUSE					
Family Name	Given Name	Middle	<input type="checkbox"/> Male <input type="checkbox"/> Female	Maiden Name:	
Mailing Address:				Phone Number	
Language Preference to be Spoken: <input type="checkbox"/> English <input type="checkbox"/> Inuktitut <input type="checkbox"/> Inuinnaqtun		Language Preference for Written: <input type="checkbox"/> English <input type="checkbox"/> Inuktitut <input type="checkbox"/> Inuinnaqtun		Social Insurance Number:	
Date of Birth:			If deceased, provide: Date of Death:		
Place of Birth:			Place of Death:		

Are you employed? <input type="checkbox"/> Yes <input type="checkbox"/> No		Did you file a tax return for the last calendar year? <input type="checkbox"/> Yes <input type="checkbox"/> No		Do you claim a child tax credit? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Were you legally married to the deceased? <input type="checkbox"/> Yes <input type="checkbox"/> No		Date of Marriage: Month/Day/Year Place of Marriage:		Were you still living together at the time of your spouse's death? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, please give date of separation:	
If you lived common-law, please complete the following section: When did you start living together? Month/Day/Year Were you still living together at the time of your spouse's death? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, when did you separate?					
SECTION C - MARITAL INFORMATION - IF MARRIED MORE THAN ONCE (i.e. divorced/separated/widowed and remarried, please list first spouse)					
Maiden Name of Former Spouse		Given Name		Date of Marriage:	Date of Divorce or Separation:
Place of Marriage:		Date of Birth:	Date Spouse Died:		Place of Death:
SECTION D - INFORMATION ABOUT THE CHILDREN OF THE DECEASED (Please list <u>all</u> living and deceased children)					
1.	Last Name	Given Name	Middle	Social Insurance Number:	
Mailing Address				If under the age of 18 years, who has custody? Please include name, mailing address, and phone number (if available).	
Language Preference to be Spoken: <input type="checkbox"/> English <input type="checkbox"/> Inuktitut <input type="checkbox"/> Inuinnaqtun:		Language Preference to be Written: <input type="checkbox"/> English <input type="checkbox"/> Inuktitut <input type="checkbox"/> Inuinnaqtun:			
Phone No.	Date of Birth:	Date of Death:	Sex: <input type="checkbox"/> Male <input type="checkbox"/> Female	<input type="checkbox"/> Natural <input type="checkbox"/> Custom Adopted <input type="checkbox"/> Legally Adopted If custom or legally adopted, at what age?	
2.	Last Name	Given Name	Middle	Social Insurance Number:	
Mailing Address				If under the age of 18 years, who has custody? Please include name, mailing address, and phone number (if available).	
Language Preference to be Spoken: <input type="checkbox"/> English <input type="checkbox"/> Inuktitut <input type="checkbox"/> Inuinnaqtun:		Language Preference to be Written: <input type="checkbox"/> English <input type="checkbox"/> Inuktitut <input type="checkbox"/> Inuinnaqtun:			
Phone No.	Date of Birth:	Date of Death:	Sex: <input type="checkbox"/> Male <input type="checkbox"/> Female	<input type="checkbox"/> Natural <input type="checkbox"/> Custom Adopted <input type="checkbox"/> Legally Adopted If custom or legally adopted, at what age?	
3.	Last Name	Given Name	Middle	Social Insurance Number:	
Mailing Address				If under the age of 18 years, who has custody? Please include name, mailing address, and phone number (if available).	
Language Preference to be Spoken: <input type="checkbox"/> English <input type="checkbox"/> Inuktitut <input type="checkbox"/> Inuinnaqtun:		Language Preference to be Written: <input type="checkbox"/> English <input type="checkbox"/> Inuktitut <input type="checkbox"/> Inuinnaqtun:			
Phone No.	Date of Birth:	Date of Death:	Sex: <input type="checkbox"/> Male <input type="checkbox"/> Female	<input type="checkbox"/> Natural <input type="checkbox"/> Custom Adopted <input type="checkbox"/> Legally Adopted If custom or legally adopted, at what age?	

4.	Last Name	Given Name	Middle	Social Insurance Number:	
Mailing Address				If under the age of 18 years, who has custody? Please include name, mailing address, and phone number (if available).	
Language Preference to be Spoken: <input type="checkbox"/> English <input type="checkbox"/> Inuktitut <input type="checkbox"/> Inuinnaqtun:		Language Preference to be Written: <input type="checkbox"/> English <input type="checkbox"/> Inuktitut <input type="checkbox"/> Inuinnaqtun			
Phone No.	Date of Birth:	Date of Death:	Sex: <input type="checkbox"/> Male <input type="checkbox"/> Female	<input type="checkbox"/> Natural <input type="checkbox"/> Custom Adopted <input type="checkbox"/> Legally Adopted If custom or legally adopted, at what age?	
5.	Last Name	Given Name	Middle	Social Insurance Number:	
Mailing Address				If under the age of 18 years, who has custody? Please include name, mailing address, and phone number (if available).	
Language Preference to be Spoken: <input type="checkbox"/> English <input type="checkbox"/> Inuktitut <input type="checkbox"/> Inuinnaqtun		Language Preference to be Written: <input type="checkbox"/> English <input type="checkbox"/> Inuktitut <input type="checkbox"/> Inuinnaqtun			
Phone No.	Date of Birth:	Date of Death:	Sex: <input type="checkbox"/> Male <input type="checkbox"/> Female	<input type="checkbox"/> Natural <input type="checkbox"/> Custom Adopted <input type="checkbox"/> Legally Adopted If custom or legally adopted, at what age?	
6.	Last Name	Given Name	Middle	Social Insurance Number:	
Mailing Address				If under the age of 18 years, who has custody? Please include name, mailing address, and phone number (if available).	
Language Preference to be Spoken: <input type="checkbox"/> English <input type="checkbox"/> Inuktitut <input type="checkbox"/> Inuinnaqtun		Language Preference to be Written: <input type="checkbox"/> English <input type="checkbox"/> Inuktitut <input type="checkbox"/> Inuinnaqtun			
Phone No.	Date of Birth:	Date of Death:	Sex: <input type="checkbox"/> Male <input type="checkbox"/> Female	<input type="checkbox"/> Natural <input type="checkbox"/> Custom Adopted <input type="checkbox"/> Legally Adopted If custom or legally adopted, at what age?	
7.	Last Name	Given Name	Middle	Social Insurance Number:	
Mailing Address				If under the age of 18 years, who has custody? Please include name, mailing address, and phone number (if available).	
Language Preference to be Spoken: <input type="checkbox"/> English <input type="checkbox"/> Inuktitut <input type="checkbox"/> Inuinnaqtun		Language Preference to be Written: <input type="checkbox"/> English <input type="checkbox"/> Inuktitut <input type="checkbox"/> Inuinnaqtun			
Phone No.	Date of Birth:	Date of Death:	Sex: <input type="checkbox"/> Male <input type="checkbox"/> Female	<input type="checkbox"/> Natural <input type="checkbox"/> Custom Adopted <input type="checkbox"/> Legally Adopted If custom or legally adopted, at what age?	
8.	Last Name	Given Name	Middle	Social Insurance Number:	
Mailing Address				If under the age of 18 years, who has custody? Please include name, mailing address, and phone number (if available).	
Language Preference to be Spoken: <input type="checkbox"/> English <input type="checkbox"/> Inuktitut <input type="checkbox"/> Inuinnaqtun		Language Preference to be Written: <input type="checkbox"/> English <input type="checkbox"/> Inuktitut <input type="checkbox"/> Inuinnaqtun			
Phone No.	Date of Birth:	Date of Death:	Sex: <input type="checkbox"/> Male <input type="checkbox"/> Female	<input type="checkbox"/> Natural <input type="checkbox"/> Custom Adopted <input type="checkbox"/> Legally Adopted If custom or legally adopted, at what age?	

Please list additional children on a separate sheet and attach to this form. Please indicate if another list is attached. Yes No

Are any of the children listed disabled? Yes No
If Yes, who?

SECTION E- DECEASED INCOME INFORMATION

Was the deceased employed at time of death? Yes No Retired
If yes, provide name and address of employer:

Did the deceased file a tax return? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, for what year?	Is there a refund or tax owing? <input type="checkbox"/> Refund <input type="checkbox"/> Tax Owing	Amount \$
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PREVIOUS EMPLOYERS (List employers for previous 2 years)

Name and Address of Employer:	Period Worked From: To:
Name and Address of Employer:	Period Worked From: To:

DID THE DECEASED RECEIVE ANY OF THE FOLLOWING BENEFITS?

Benefit	Yes	No	Amount	Benefit	Yes	No	Amount
NWT Senior Citizen & Old Age Security			\$	Sun Life Retirement			\$
CPP Disability and/or CPP Retirement			\$	Child Tax Credit			\$
Widows Pension			\$	Unemployment			\$
Orphans Benefit			\$	Other, specify			\$

SECTION F - GENERAL INFORMATION ABOUT THE DECEASED

INFORMATION ABOUT PARENTS OF THE DECEASED

Last Name of Father	Given Name	Date of Birth: Month/Day/Year	Date of Death: Month/Day/Year
Mailing Address			Phone Number
Maiden Name of Mother	Given Name	Date of Birth: Month/Day/Year	Date of Death: Month/Day/Year
Mailing Address			Phone Number

INFORMATION ABOUT BROTHERS & SISTERS (Living or Deceased)

1.	Last Name	Given Name	Middle	Date of Birth:	Date of Death: Month/Day/Year
Mailing Address					Phone Number
2.	Last Name	Given Name	Middle	Date of Birth:	Date of Death: Month/Day/Year
Mailing Address					Phone Number

Please list additional brothers and sisters on a separate sheet and attach to this form.

Please indicate if another list is attached. Yes No

ADDITIONAL INFORMATION REQUIRED

Bank Accounts? Yes No
 If Yes, List Account No.(s), Branch Name(s) and Location(s):

Did the deceased have life insurance? Yes No
 If Yes, List Name and Address of Insurance Company:
 Beneficiary: None Named Named:

REAL ESTATE: Did the deceased own and/or lease/rent?

LAND <input type="checkbox"/> Own <input type="checkbox"/> Leased <input type="checkbox"/> Band Land	HOME <input type="checkbox"/> Own <input type="checkbox"/> Rent <input type="checkbox"/> HAP House	If yes, give legal description (Lot/Block/Plan): What kind of building is on land (Size/Type of Finishing/Additions): Who resides there now? Is it insured? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, with whom:
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CO-OP SHARES/STOCKS/CANADA SAVINGS BONDS

Did the deceased have any? Yes No
 If Yes, with whom (particulars):

PERSONAL ASSETS: (Cars, snowmobiles, furniture, guns, traps, etc.)

Name of Asset:	Location:

LIST OUTSTANDING DEBTS: (Attach statements if available)

Name	Address	Amount
		\$
		\$

SECTION G - COMPLETION OF FORM

Form Completed by (Name): _____ Occupation: _____
 Name _____ Signature _____ Date _____ Phone Number: _____
 Mailing Address _____

<p>The following items should be enclosed with this form if available:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Birth certificates for the Deceased, Spouse and Children of the deceased <input type="checkbox"/> Funeral expense receipts <input type="checkbox"/> Duplicate Certificate of Title for land or copy <input type="checkbox"/> Lease or Rental Agreement for home and/or Apartment <input type="checkbox"/> Copy of income tax returns for prior years <input type="checkbox"/> Social insurance card, Passport, credit cards, bank books, monthly statements Or invoices. <input type="checkbox"/> Last Will and Testament <input type="checkbox"/> Vehicle Registration(s) <input type="checkbox"/> Mortgage and Loan Agreements <input type="checkbox"/> Insurance Certificate(s) <input type="checkbox"/> Share Certificate(s) 	<p>Return forms to: Public Trustee Office Inuksugait Plaza (Building 1106, 4th Floor) P.O. Box 1000, STN. 560 Iqaluit, NU X0A 0H0</p> <p>Fax number:(867) 975-6343</p> <p>For information: Call: (867) 975-6338/6340/6344/6359 OR Toll Free: 1-866-294-2127</p>
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NOTE: Please have as many family members as possible sign this page. Print the name below each signature and print the relationship to the deceased for example, spouse, son, daughter, mother, father, brother, sister, etc. Each signature must be witnessed by another person who must be over 19 years old, who will sign beside the family member's name, as indicated. If it is not convenient to have all close family members sign, then forward the form with those whose signatures are obtained. Do not delay filling out the form and sending it in to our office.

TO: The Public Trustee for Nunavut
P.O. Box 1000, Station 560
Iqaluit, NU X0A 0H0

(Date)

RE: ESTATE OF _____

THE UNDERSIGNED RENOUNCES THE RIGHT TO ADMINISTER THE ABOVE ESTATE AND CONSENT(S) TO THE APPOINTMENT OF THE PUBLIC TRUSTEE AS THE ADMINISTRATOR AND AUTHORIZE(S) THE PUBLIC TRUSTEE TO TAKE ALL STEPS NECESSARY TO COMPLETE ADMINISTRATION OF THE ESTATE.

(Signature)
NAME: _____
RELATIONSHIP: _____

(Signature of Witness)

Printed Name of Witness

(Signature)
NAME: _____
RELATIONSHIP: _____

(Signature of Witness)

Printed Name of Witness

(Signature)
NAME: _____
RELATIONSHIP: _____

(Signature of Witness)

Printed Name of Witness

(Signature)
NAME: _____
RELATIONSHIP: _____

(Signature of Witness)

Printed Name of Witness

(Signature)
NAME: _____
RELATIONSHIP: _____

(Signature of Witness)

Printed Name of Witness

(Signature)
NAME: _____
RELATIONSHIP: _____

(Signature of Witness)

Printed Name of Witness

(Signature)
NAME: _____
RELATIONSHIP: _____

(Signature of Witness)

Printed Name of Witness