



Ministry of Finance  
Office of the Minister

Ministère des Finances  
Bureau du ministre

---

7<sup>th</sup> Floor, Frost Building South  
7 Queen's Park Crescent  
Toronto ON M7A 1Y7  
Telephone: 416-325-0400  
Facsimile: 416-327-0374

7<sup>e</sup> étage, Édifice Frost Sud  
7 Queen's Park Crescent  
Toronto ON M7A 1Y7  
Téléphone: 416-325-0400  
Télécopieur: 416-327-0374

Sessional Paper No. P-239

---

239. Estate Administration Tax (Sessional Paper No. P-239) Mr. McDonell. (Tabled  
September 16, 2015)

---

Response:

The new administrative requirements for the Estate Administration Tax do not require estate executors to submit an estate information return to the Ministry of Finance within 90 days of the date of death.

Each estate representative who applies for a Certificate of Appointment of Estate Trustee (an "estate certificate") from the courts on or after January 1, 2015, must file a return with the Ministry of Finance within 90 days after the estate certificate has been issued by the courts. This deadline was settled upon in consultation with stakeholders.

An estate certificate is a document issued by the court that proves the authority of the estate trustee to administer the provisions of the deceased's will, if there is a will, or distribute the estate of the deceased who died without having made a will. It is not always necessary to obtain an estate certificate. It depends on the type and nature of the estate assets to be administered, including whether or not the deceased had a will.

Sincerely,

Charles Sousa  
Minister of Finance