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* Amount
* Dispensing with (when not required)
* Reduction of
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* Authority to deal with assets
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* How to frame application
* Questions about trustee’s discretion
* Questions that should not be asked
* Role of Estate Trustee
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* Orders
* Reference re: heirship
* Report & confirmation
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 | 461-c-38 |
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* Apply to Court for Permanent Order, CLRA s 61(7)
* Supervisory role of court
 | 461-d-38461-d-38461-d-38461-d-38461-d-38 |
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* Spouse and Issue (spousal pref. share)
* Spouse and Issue (balance of estate)
* Issue and no spouse
* No spouse and no issue
* No spouse, no issue, no parents
* No immediate family
* Next-of-kin
* No next of kin
 | 512-b-42512-b-42512-b/c-42512-c/d-42512-d-42/513-a-42513-a-42513-a-42513-b-42513-b-42513-b-42 |
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 | 512-a-42 |
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* Non-cash
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 | 515-a/b-42515-a/bb-42515-b-42515-b/c-42515-c-42 |
| Distribution - Restrictions - When deceased was a spouse * General restrictions
* Reasonable advances allowed
* Distributions before extension granted, but after 6 months from death
* Onus on spouse to prevent distribution
* Liability of personal representative
 | 488-d-41488-d-41488-d-41488-d-41489-a-41489-b/c-41 |
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| Drafting (wills) - inadvertent distributions - lapse/anti-lapse - where beneficiary not alive at relevant time - anti-lapse provision (s.31 SLRA) - gift over to child’s spouse - considerations | 434-b/c-35 |
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| Duty - Personal representative to inform surviving spouse re: rights under FLA (tension) | 493-d-41/494-a/b-41 |
| **E** |  |
| Elderly clients - capacity - wills  | 422-a-35 |
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| Election - Equalization - Priority of claim* Comes before…
* Behind: Contract for gift for value exception
* Behind: Creditors (secured and unsecured)
 | 488-c/d-41488-c-41488-c-41488-d-41 |
| Election - Equalization Claim - Common-law spouse (n/a) | 539-a-44 |
| Election - Equalization Claim - Court-Appointed Guardian of Property | 485-a-41 |
| Election - Equalization Claim - Deemed Election* Court’s discretion to revoke deemed election
 | 485-a-41485-d-41 |
| Election - Equalization Claim - Dependant’s Relief Claim | 487-b/c-41 |
| Election - Equalization Claim - Effect on* General - Electing will or intestacy
* General - Electing equalization
* Executorship
* Intestacy (lose SLRA claim)
* Dependant claims (not lost)
* Insurance, pensions, etc. (set off)
 | 486-a-41486-a-41486-a-41486-b/c/d-41/487-a-41487-b/c-41487-d-41 |
| Election - Equalization Claim - Executorship - Practice Issues | 486-c/d-41/487-a-41 |
| Election - Equalization Claim - Failure to makeRevocability of deemed election  | 485-a-41485-d-41 |
| Election - Equalization Claim - Generally  | 484-d-41 |
| Election - Equalization Claim - How, when, where election filed | 484-d-41485-a-41 |
| Election - Equalization Claim - Insurance, Pension, Benefits* “or otherwise on the death of the deceased spouse”
 | 487-d-41488-a-41488-b-41 |
| Election - Equalization Claim - Intestacy - Ontario - Forfeiture | 487-a/b-41 |
| Election - Equalization Claim - Intestacy - Property outside Ontario | 487-b-41 |
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| Election - Equalization Claim - No certificate of appointment of estate trustee | 485-c-41 |
| Election - Equalization Claim - Personal Representatives of Estate (No) | 485-b-41 |
| Election - Equalization Claim - POA | 485-a-41 |
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| Equalization - set-off obligation - considerations re gift over to beneficiary’s legal spouse - where beneficiary not alive at relevant time  | 434-c-35 |
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| Equalization Claim - Court Order - Treasury Shares - Problems | 490-b-41 |
| Equalization Claim - Court’s Powers* Variation of payment installments
* Sale of business & farm - avoided
* Treasury shares - problems
* Against depletion of property
 | 490-a-41490-a-41490-a-41490-b-41490-b-41 |
| Equalization Claim - Dependant’s Relief Claim | 487-b/c-41 |
| Equalization Claim - Duty owed by personal representative to inform surviving spouse (tension) | 493-d-41494-a-41 |
| Equalization Claim - Election - Common-law spouse (n/a) | 539-a-44 |
| Equalization Claim - Election - Court-Appointed Guardian of Property | 485-a-41 |
| Equalization Claim - Election - Deadline (6 months from death) | 484-d-41 |
| Equalization Claim - Election - Effect on * General - Electing will or intestacy
* General - Electing equalization
* Executorship
* Intestacy (lose SLRA claim)
* Dependant claims (not lost)
* Insurance, pensions, etc. (set off)
 | 486-a-41486-a-41486-a-41486-b/c/d-41/487-a-41487-b/c-41487-d-41 |
| Equalization Claim - Election - Failure to make* Revocability of deemed election
 | 485-a-41485-d-41 |
| Equalization Claim - Election - Generally  | 484-d-41 |
| Equalization Claim - Election - How, when, where election filed | 484-d-41485-a-41 |
| Equalization Claim - Election - Later will found | 485-d-41 |
| Equalization Claim - Election - No certificate of appointment of estate trustee | 485-c-41 |
| Equalization Claim - Election - POA | 485-a-41 |
| Equalization Claim - Election - Public Guardian and Trustee | 485-a-41 |
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| Equalization Claim - Election - Statutory Guardian of Property | 485-a-41 |
| Equalization Claim - Election - When to defer / extend time | 485-c-41 |
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| Equalization Claim - Fraudulent Conveyances Act -transfer set aside | 489-d-41 |
| Equalization Claim - Insurance, Pension, Benefits* “or otherwise on the death of the deceased spouse”
 | 487-d-41482-a-41482-b-41 |
| Equalization Claim - Intestacy - Ontario - Forfeiture | 487-a/b-41 |
| Equalization Claim - Intestacy - Property outside Ontario | 487-b-41 |
| Equalization claim - Limitation Period (6 months from death) - under Family Law Act  | 537-b/d-43 |
| Equalization Claim - Matrimonial Home - * Deemed severance - joint tenancy w 3rd party
* Right to possession
 | 490-c-41490-c-41490-c/d-41 |
| Equalization Claim - NFP - estate admin expenses | 491-b/c-41 |
| Equalization claim - NFP - income taxes at death | 491-c/d-41/492-a-41 |
| Equalization Claim - NFP - life insurance | 491-a-41 |
| Equalization Claim - Overpayment  | 484-c-41 |
| Equalization Claim - Priority of Equalization Claim* Comes before…
* Behind: Gift for value exception
* Behind: Creditors (secured and unsecured)
 | 488-c/d-41488-c-41488-c-41488-d-41 |
| Equalization Claim - Solicitor’s Checklist - Consider * Conflict of interest where surviving spouse named as personal rep
* Whether election is permitted under FLA
* Impact of equalization claim on surviving spouse’s entitlement and rights
* Valuation date
* Value of equalization claim
 | 494-b-41494-b-41494-b/c-41494-c/d-41495-a-41495-a-41495-c-41 |
| Equalization Claim - Spouse named as executor | 487-a-41 |
| Equalization Claim - Tax - Deceased’s Income Tax Liability - Calculation  | 493-c-41 |
| Equalization Claim - Tax - Rollover for * Transfer of Capital Property
* Transfer of Life Interest
 | 493-a-41493-b/c-41493-d-41 |
| Equalization Claim - Tracing of property (clawback) | 489-d-41 |
| Equalization Claim - Valuation issues* Life insurance payable after death - courts sometimes include in NFP
* Estate Administration Expenses - not deductible from spouse’s NFP
* Income Taxes - deduction from NFP usually allowed
* Joint tenancy and spouse’s set-off
 | 490-d-41491-a/b-41491-b/c-41491-d-41;492-a-41492-b/c/d-41 |
| Equalization Claim - ValueUp to 100% of NFP - Von Czieslik | 484-b/c-41484-c-41 |
| Equalization -claims on inheritance-statutory constraints on testamentary freedom -matrimonial property claim -matrimonial home  | 426-a/b-35 |
| Equalization-reasons why entitlement equal to equalization may not be effective disposition -valuation date -net family property-s 5(6) FLA factors to vary equalization | 425-a-35 |
| **ESTATE - DISTRIBUTION** - Child born outside of wedlock * Equal entitlement
* Time limit - tracing
* Reasonable inquiries (scope, who makes)
* Searches at Registrar General’s Office
* Judicial determination
* Estate Trustee’s liability
 | 513-b/c-42513-a-42513-c-42513-c/d-42514-a-42514-b-42514-b-42 |
| Estate - Distribution - Intestacy - Issue and no spouse | 512-d-42/513-a-42 |
| Estate - Distribution - Intestacy - No next of kin | 513-b-42 |
| Estate - Distribution - Intestacy - No spouse or issue | 513-a-42 |
| Estate - Distribution - Intestacy - Order - SLRA s. 44* Spouse and no issue
* Spouse and Issue (spousal pref. share)
* Spouse and Issue (balance of estate)
* Issue and no spouse
* No spouse and no issue
* No spouse, no issue, no parents
* No immediate family
* Next-of-kin
* No next of kin
 | 512-b-42512-b-42512-b/c-42512-c/d-42512-d-42/513-a-42513-a-42513-a-42513-b-42513-b-42513-b-42 |
| Estate - Distribution - Intestacy - Spouse and Issue * Spouse’s preferential share
* Balance of estate

If child predeceased  | 512-b/c-42512-b/c-42512-c/d-42512-d-42 |
| Estate - Distribution - Legacies - Release/Receipt* Cash
* Non-cash
* Minors
* Final Distribution
 | 515-a/b-42515-a-42515-b-42515-b/c-42515-c-42 |
| Estate - Distribution - Mortgage runs with land | 514-c-42 |
| Estate - Distribution - Per capita  | 513-b-42  |
| Estate - Distribution - Per stirpes | 512-d-42/513-a-42 |
| Estate - Notice of contestation of claim against the estate - Summary Disposition * Liquidated debt
* Unliquidated debt
 | 533-b-43533-b/c-43533-c/d-43 |
| Estate - Summary Disposition - Claim against an estate* Notice of contestation of claim
* Liquidated debt
* Unliquidated debt
 | 533-b-43533-b-43533-b/c-43533-c/d-43 |
| Estate - tax - can transfer losses to deceased | 475-b-40 |
| Estate admin expenses - equalization claim - NFP - valuation issues | 491-b/c-41 |
| Estate Admin Tax - Assessment - Comfort letter (in progress) | 507-c-42 |
| Estate Admin Tax - Assessment - Estate Trustee Liability  | 507-c/d-42 |
| Estate Admin Tax - Assessment - No Clearance Certificate Mechanism | 507-b/c-42 |
| Estate Administration - Advertisement for creditors - see Advertisement for creditors | 510-d-42/511-a-42 |
| Estate Administration - communication with beneficiaries | 498-d-42/499-a-42 |
| ESTATE ADMINISTRATION - Income tax return - Filing by Estate Trustee | 515-d-42 |
| Estate Administration - Lawyer’s Duty - advise Estate TrusteeMatters to advise upon | 497-a-42498-a-42 |
| Estate Administration - Lawyer’s Duty - contact lawyer who drafted will | 499-b-42 |
| Estate Administration - Lawyer’s Duty - if deceased a GST/HST registrant - Advise estate trustee re payment of income tax  | 515-d-42 |
| Estate Administration - Lawyer’s Duty - Locate Will | 497-d-42 |
| Estate Administration - Lawyer’s Duty - Release of Original Will | 497-d-42 |
| Estate Administration - Lawyer’s Duty - Review obituaries - should wait for family to contact | 497-c-42 |
| Estate Administration - Lawyer’s fees* passing accounts - process
* passing accounts without hearing - Tariff C amts
* seeking fees above Tariff C
* passing accounts at hearing
* if lawyer does estate T’s work
 | 520-a/b/c/d-42520-a/b-42 520-b-42520-b-42520-c/d-42520-d-42 |
| Estate Administration - Libel and Slander  | 504-d-42/505-a-42 |
| Estate Administration - Preparation of Inventory by lawyer and estate trustee | 501-d-42/502-a-42 |
| Estate administration tax - value of encumbrances | 506-a-42 |
| Estate Administration Tax - Assessment - Additional Information Required by Minister | 506-c/d-42 |
| Estate Administration Tax - Assessment - Effective Jan 1, 2015 * New estate information return
* Deadline to submit return
* Things that trigger requirement to submit additional information
* Deadline to submit revised return
* Late delivery
* Period of time where assessment can happen
* Can be challenged by estate trustee
* May not be given notice
* Hold back amount to cover any assessment
* Concern re no clearance certificate
* Failure to provide info is an offence
* Liability of estate trustee

Lawyer’s duties | 506-b/c-42506-c-42506-c-42506-c/d-42506-d-42507-a-42500-a/b-42507-b-42507-b-42507-b-42507-c-42507-c-42507-d-42507-d-42/508-a-42 |
| Estate Administration Tax - Rates* Calculation - Deduction - Encumbrance on real property (rule and valuation)
* Assets not taxed
 | 505-a-42505-d-42505-c-41 |
| Estate Administration Tax - Required before Certificate of Appointment Issued* Exception - undertaking

Exception - urgency, hardship | 505-a-42505-a-42505-b-42 |
| Estate Administration Tax - Where application for Ancillary or Resealing of appointment - only Ontario assets included | 506-a-42 |
| Estate administration tax (probate fees) - insurance proceeds without beneficiary designation | 505-c-42 |
| Estate administration tax (probate fees) - debts and liability do not reduce value of estate tax | 427-a-35 |
| Estate administration tax (probate fees) - joint ownership of property (parent-child) - adverse consequences  | 428-b-35 |
| Estate administration tax (probate fees) - Must pay to obtain certificate of appointment of estate trustee | 426-d-35 / 427-a-35  |
| Estate administration tax (probate fees) - rates and exclusions | 426-d-35 / 427-a-35 |
| Estate administration tax (probate fees) - reducing exposure  | 427-b/c-35 |
| Estate administration tax (probate fees) - reducing exposure - multiple wills  | 427-b/c/d-35 |
| Estate administration tax -reducing exposure -multiple wills -quorum of directors  | 427-d-35  |
| Estate Assets - Perishable - disposition of by estate trustee | 499-a-42 |
| Estate assets - power to purchase - administrative provisions - drafting will | 433-b/c-35 |
| Estate Assets Determination - Estate Trustee * Perishable assets
* Private business
* Securities
* Money on deposit
* Household goods
* Insurance policies
* Employee benefits
* Business Interests
* Annuities, pensions
* Real estate
* Interest in other estates/trusts
* Jointly held property

Deemed disposition of* RRSPs, RRIFs, TFSAs, and RESPs
* Other benefits (Armed forces, Foreign Social Security)
 | 499-a-42499-a-42499-b-42499-c-42499-d-42499-d-42499-d-42/500-a-42500-a/b-42500-b-42500-b/c-42500-d-42500-d-42501-a/b-42501-b/c-42500-c-42 |
| Estate information return (new) | 506-c-42 |
| Estate Planning - Trusts - Unique Features | 474-d-40 |
| Estate Planning - Use of Trusts (list) | 474-d-40 |
| Estate Proceedings - CostsFactors to consider  | 535-a/b-43535-b/c-43 |
| Estate Proceedings - Limitations - Limitations Act - Generally | 535-c/d-43 |
| Estate Proceedings - Mandatory Mediation * Jurisdictions in which mandatory
* Types of proceedings (LIST)
* Directions for conduct (Motion for)
* Procedure of mediation
* Preparing the client
 | 533-d-43533-d-43533-d-43 / 534-a-4534-a/b-43534-b/c-43534-d-43/ 535-a-43 |
| **ESTATE TRUSTEE** - Accounting - Keeping Accounts* Requirements
* Statements to beneficiaries

Passing accounts - see Passing of Accounts - Estate Trustee | 516-a-42516-b-42516-c/d-42516-d-42 |
| Estate Trustee - Accounting - Passing of accounts* When necessary
* Application
* Material to be filed (Rule 74.18)
* If PGT or Children’s Lawyer involved
* Disposition - Procedure for hearing
* Appeal of - to Div Ct
 | 516-d-42516-d-42/517-a-42517-a/b-42517-b-42517-b/c-42517-c/d-42517-d-42 |
| Estate Trustee - Advertisement for creditors -* Effect (trustee and beneficiary liability)
* Form
* Publication - Where to publish
* Publication - Frequency
* Publication - Necessary when
 | 510-d-42510-d-42/511-a-42511-a/b-42511-b-42511-c-42511-c-42 |
| Estate Trustee - Advertisement for creditors - Liability * Estate Trustee’s liability
* Beneficiaries’ liability
 | 510-d-42/511-a-42510-d-42511-a-42 |
| Estate Trustee - Application for Advice and direction * Liability of estate trustee
* How to frame application
* Questions about trustees discretion
* Questions that should not be asked
* Role of Estate Trustee
 | 527-b/c-43527-c-43527-c/d-43527-d-43527-d-43 /528-a-43528-b/c-43 |
| Estate Trustee - Application to Ascertain heirs * Notice of application
* Orders
* Reference re: heirship
* Report & confirmation
 | 528-c-43528-c/d-43528-c/d-43528-d-43529-a-43 |
| Estate trustee - appointment - joint estate trustees  | 429-c-35 |
| Estate trustee - appointment - where issue arises (generally) - unusual assets, foreign elements, administration is protracted | 429-c/d-35/ 430-a/b-35 |
| Estate trustee - appointment - where issue arises (specifically): foreign estate trustee, US resident, inescapable conflict of interest, assets complex, estate to run for many years, equalization  | 429-c/d-35/430-a/b-35 |
| Estate Trustee - Appointment -Certificate of Appointment * Appointment with will
* Appointment without will
 | 502-b-42502-d-42/503-a/b/c-42503-c/d-42/504-a/b-42 |
| Estate trustee - appointment- usually appointment straightforward  | 429-b/c-35 |
| Estate Trustee - Asset administration - Real estate - Requirements * Land titles
* Registry system
 | 510-b/c-42510-b-42510-c-42 |
| Estate Trustee - Asset administration - Securities - Additional Considerations for bonds or stock* Transfer in the US
* Stock registered in name of limited company
* Shares registered in name of minor
* Bearer or negotiable form
 | 509-d-42/510-a/b-42509-d-42/510-a-42510-a-42510-a-42510-b-42 |
| Estate Trustee - Asset administration - Securities -Requirements* ON companies
* QB Companies
* Foreign Companies
 | 509-a/b-42509-c-42509-c-42509-d-42 |
| Estate Trustee - Assets determination - Future Income from Securities | 499-c-42 |
| Estate Trustee - Assets determination - Annuities | 500-b/c-42 |
| Estate Trustee - Assets determination - Armed forces benefit  | 500-c-42 |
| Estate Trustee - Assets determination - Business interests | 500-b-42 |
| Estate Trustee - Assets determination - Canada Pension Plan | 500-c-42 |
| Estate Trustee - Assets determination - Duty to determine, secure & protect | 499-a-42 |
| Estate Trustee - Assets determination - Employee benefits | 500-a/b-42 |
| Estate Trustee - Assets determination - Foreign social security | 500-c-42 |
| Estate Trustee - Assets determination - Household goods | 499-d-42 |
| Estate Trustee - Assets determination - Insurance arrangements for deceased’s property | 499-a-42 |
| Estate Trustee - Assets determination - Insurance policies | 499-d-42/500-a-42 |
| Estate Trustee - Assets determination - Interest in other estates & trusts | 500-d-42 |
| Estate Trustee - Assets determination - Jointly held property deemed disposition of | 501-a/b-42501-b-42 |
| Estate Trustee - Assets determination - Money on deposit | 499-d-42 |
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| Estate Trustee - Assets determination - Preparation of inventory | 501-d-42/502-a-42 |
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| Estate Trustee - Assets determination - Securities | 499-c-42 |
| Estate Trustee - Assets determination - Transfer of deceased’s property to custody of estate trustee | 499-b-42 |
| Estate Trustee - Beneficiaries - communication with | 498-d-42/499-a-42 |
| Estate Trustee - Certificate of Appointment * Appointment with will
* Appointment without will
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| Estate Trustee - Certificate of Appointment - File with Superior Court of Justice | 502-d-42 |
| Estate Trustee - Common-law spouse - Estates Act - Informal priority to become personal representative | 539-d-44  |
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| Estate Trustee - Delegating responsibility* Duty - to act personally except re administrative tasks
* Exception - investment management (Ontario Trustee Act)
 | 497-b-42497-b-42497-c-42 |
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| Estate Trustee - Discretion - Duty to Act Personally* Exception: investment manager
 | 497-b/c-42497-c-42 |
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| Estate Trustee - During Litigation - * No authority to distribute the estate
* Application for
* Administration bond
 | 504-c/d-42504-c-42504-d-42504-d-42 |
| Estate Trustee - During Litigation - Administration of Estate * Administrator must post bond
 | 524-a/b-43 |
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| Estate Trustee - Duty to Act Personally (not through agent) | 497-b-42 |
| Estate Trustee - foreign | 429-d-35 |
| Estate Trustee - funeral and burial - estate trustee has control over body - testator cannot bind trustee by instructions in will | 430-d-35 |
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 | 519-d-42/520-a-42519-d-42/520-a-42 |
| Estate Trustee - Liability - Advertisement for creditors * Estate Trustee’s liability
* Beneficiaries’ liability
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| Estate Trustee - Liability - Failure to provide additional info to Minister of Revenue - Tax Reassessment* due diligence defence
* personal liability of estate trustee
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| Estate Trustee - Passing of accounts* When necessary
* Application
* Material to be filed (Rule 74.18)
* If PGT or Children’s Lawyer involved
* Disposition - Procedure for hearing
* Appeal of - to Div Ct
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| Estate Trustee - Purchase of estate assets by* In which circumstances
* Materials for application
* Valuation
* If consent of beneficiary to sell refused
* Ex post facto approval
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| Estate Trustee - Removal and replacement * Application
* Who may bring
* Order
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* Application
* Amount
* Dispensing with (when not required)
* Reduction of
* Surrender
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 | 512-a-42 |
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* Liability of personal representative
 | 488-d-41488-d-41488-d-41489-a-41489-b/c-41 |
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* Sale of business & farm - avoided
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 | 485-a-41485-d-41 |
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* Executorship
* Intestacy (lose SLRA claim)
* Dependant claims (not lost)
* Insurance, pensions, etc. (set off)
 | 486-a-41486-a-41486-a-41486-b/c/d-41/487-a/b-41487-b/c-41487-d-41 |
| FLA - Equalization Claim - Exchange of financial info - Requirements* No claw-backs (with exceptions)
 | 489-c/d-41489-d-41 |
| FLA - Equalization Claim - Insurance, Pension, Benefits* “or otherwise on the death of the deceased spouse”
 | 487-d-41488-a-41488-b-41 |
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* Right to possession
 | 490-c-41490-c-41490-c/d-41 |
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| FLA - Equalization Claim - Priority of Equalization Claim* Comes before…
* Behind: Gift for value exception
* Behind: Creditors (secured and unsecured)
 | 488-c/d-41488-c-41488-c-41488-d-41 |
| FLA - Equalization Claim - Solicitor’s Checklist -Consider - * Conflict of interest where surviving spouse named as personal rep
* Whether election is permitted under FLA
* Impact of equalization claim on surviving spouse’s entitlement and rights
* Valuation date
* Value of equalization claim
 | 494-b-41494-b-41494-b/c-41494-c/d-41495-a-41495-a-41495-c-41 |
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* Transfer of Life Interest
 | 493-a-41493-b/c-41493-d-41 |
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* Estate Administration Expenses - not deductible from spouse’s NFP
* Income Taxes - deduction from NFP usually allowed
* Joint tenancy and spouse’s set-off
 | 490-d-41491-a/b-41491-b/c-41491-d-41;492-a-41492-b/c/d-41 |
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* Simultaneous death
* Effect on joint tenancies
* Insurance proceeds not included in NFP
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 | 462-c-38462-c-38 |
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 | 462-c-38462-d-38462-d-38 |
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 | 454-a/b/c-37452-b-37 |
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 | 454-d-37452-d-37 |
| Guardian - Person: Summary - Initial documentation - same as standard procedure except re med docs | 454-b-37  |
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 | 454-c-37 452-b/c-37  |
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* Joint guardians or 2 + may be appointed
* Posting security
* Time limitation
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* By specified relatives: Rule 38.07(3), can become parties
 | 450-d-37 |
| Guardian - Property: Standard - Service * Personal Service (for all respondents)
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 | 452-b-37450-c/d-37 |
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* Conducting the assessment
* Assessment made during 6 months before notice of application
* Assessments in proper form
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* Orders
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* Amount
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* Title of proceeding
* Evidence by affidavit
* Notice of Application & Service
* Application record and factums
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* Key parameters
* Creation of qualified and tainted trusts
* Remedying (cleansing) tainted trusts
* “Indefeasible vesting”
* When tax becomes payable
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* exception - estates for first 36 months
* must use calendar year
* no change: rollover rules
* no change: special rules, income to be taxed as beneficiary’s
* no change: preferred beneficiary election rules
* no change: rules for non-discretionary trusts for minor children
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| Trusts - Attribution Rules - Tax - When they apply* Beneficiary is spouse or non-arm’s length minor
* Trust is revocable
* Trust is irrevocable but discretionary (maybe)
* Not to testamentary dispositions
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