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| Consent to settlement - Settlement involving person who has submitted rights to court - Will contestation | | 527(R) | | | 1.8 | |
| Constitutionality of *FLA* spouse definition not including common-law spouses - *Walsh v Bona* | 543(L); 544(R); 544(R)-545(L) | | | 1;  2.3;  3 | |
| Constraints on testamentary freedom - part V of the SLRA (dependant); Part I of the FLA (equalization) | | | 426(L) | 4 | |
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| Continuing POA - will contents - attorney must read grantor’s will | | | 444(BR)-445(L) | 3.8 | |
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| Distribution - Testate - Estate - Lapsed Devise | | 517(L) | | | 5.5.1 | |
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| Distribution of trust property on demand - *Saunders v Vautier* - beneficiaries all age of majority | | | 439 (L-R) | 10.4.4 | |
| Distributions - trust - income or capital | | | 482(L) | 5.13.1 | |
| Divorce - bequest - former spouse - will | | 510(R) | | | 2.8.2 | |
| Doctrine of suspicious circumstances - SEE Suspicious circumstances - what doctrine includes - will challenge | | 525(L-R) | | | 1.1 | |
| Documentation - wills - lawyers should request (i.e. separation K’s, title documents, etc) | | | 425(R)-426(L) | 3 | |
| Donations of organs/use of body (Trillium Gift of Life Network Act) | | 500(L-R) | | | 1.1.4 | |
| Double Legacies (mirror wills) - caution w/ cash legacy provision | | | 436(R) | 10.3.2 | |
| Doubling up of legacies (mirror wills) - caution w/ cash | | | 436(R) | 10.3.2 | |
| Draft judgment - Guardian - property - summary procedure | | | 454(R) | 2.8 | |
| Drafting - will - when drafting can begin - all relevant information collected, satisfied with understanding of client objectives and instructions | | | 435 (L) | 10 | |
| Drafting - Wills - Language (sufficiently clear and unambiguous) | | | 423(L) | 1 | |
| Due diligence - defence - estate administration tax | | 509(R)- 510(L) | | | 2.7.1 | |
| Duress or undue influence - definition - wills | | | 424(L) | 2.2 | |
| Duty - lawyer to contact lawyer who made will - respect deceased’s assets | | 501(L) | | | 1.2 | |
| Duty - To Act Personally - Trusts - Trustee | | | 476(L) | 3 | |
| Duty - To Avoid Conflict of Interest and Act Solely for Beneficiary - Trusts - Trustee | | | 476(L-R) | 3 | |
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| Election - Equalization - When Deemed election | | 487(L) | | | 6.1 | |
| Election - later will found | | 487(R)- 488(L) | | | 6.3 | |
| Election - NFP - can it be revoked? | | 487(R)- 488(L) | | | 6.3 | |
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| Election - NFP equalization - how, when, where election filed | | 487(L) | | | 6.1 | |
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| Election - NFP equalization - later will found | | 487(R)- 488(L) | | | 6.3 | |
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| Election - NFP equalization - who can make | | 487(L-R) | | | 6.2 | |
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| Employee benefits - asset determination - medical or health insurance plans - pension plans - stock options | | 502(L) | | | 1.2.4 | |
| Entitlement of parents - custodian - child (s.20(1) CLRA) | | | 463(L) | 2 | |
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| Equalization - Election for - Revocation | | 487(R)- 488(L) | | | 6.3 | |
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| Equalization - Indian wills and estates - *Family Law Act* | 550(L)-551(L-R) | | | 13 | |
| Equalization - NFP - Election for | | 486(R)- 487(L) | | | 6 | |
| Equalization - NFP - Later Will Found | | 487(R)- 488(L) | | | 6.3 | |
| Equalization - NFP - No Certificate of Appointment - Effect | | 487(R)- 488(L) | | | 6.3 | |
| Equalization - NFP - Other Income Tax Issues | | 495(L-R) | | | 15 | |
| Equalization - NFP Calculation Issue - Life Insurance on Deceased Spouse’s Life | | 493(L-R) | | | 14.1.1 | |
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| Estate - Distribution - Anti-lapse legislation - SLRA 31 | | 517(L) | | | 5.5.1 | |
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| Estate Administration Tax - Life insurance - exclusion | | | 429(L) | 6 | |
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| Estate Administration Tax - Multiple wills strategy | | | 429(BL) | 6 | |
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| Estate matters - orders obtained to assist - specified circumstances - order for assistance | | 528(R)- 529(L-R) | | | 3 | |
| Estate of the deceased - tax - new taxpayer | | | 467(L) | 1.2 | |
| Estate Planning - Trusts - Uses & Features of | | | 476(R)-477(L) | 4 | |
| Estate proceedings - Costs | | 539(L-R) | | | 10 | |
| Estate proceedings - costs - traditional costs - change - *McDougald Estate v Gooderham* | | 539(L) | | | 10 | |
| Estate proceedings - Limitation periods - SEE Limitation periods - Estate proceedings | | 539(R) | | | 11 | |
| Estate Registrar - NFP - Election - Where to File | | 487(L) | | | 6.1 | |
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| Estate Trustee - Advertisement for creditors - effect - Estate trustee's liability | | 513(L) | | | 4.2.1 | |
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| Estate Trustee - Advertisement for creditors - form of | | 513(R) | | | 4.2.2 | |
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| Estate Trustee - authority during litigation | | 506(R) | | | 2.5 | |
| Estate trustee - authority re: funeral and burial | | | 432(R) | 9.4 | |
| Estate Trustee - Authority to deal with property - certificate of appointment only evidence of authority | | 505(L) | | | 2.3 | |
| Estate trustee - aware of all debts outstanding | | 513(L) | | | 4.1 | |
| Estate Trustee - can also be lawyer - can be both | | 522(R) | | | 7.3.4(f) | |
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| Estate trustee - CL and same sex spouse as - *M v H* | 543(L-R) | | | 1 | |
| Estate trustee - CL spouse as - s. 29(1)(a) *Estates Act* | 543(L-R) | | | 1; 2.1 | |
| ESTATE TRUSTEE - CLEARANCE CERTIFICATE  SEE ALSO: CLEARANCE CERTIFICATE  SEE ALSO: TAX - CLEARANCE CERTIFICATE | | | 468(L-R) | 2 | |
| Estate Trustee - Clearance certificate Note: clearance certificate vs. final clearance certificate | | | 478(L) 468(R) | 5.6 2 | |
| Estate Trustee - Clearance certificate - failure to obtain - personal liability | | | 478(L) | 5.6 | |
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| Estate Trustee - Creditors - when liable to - re: personal representative, but the same applies to trustees under the Act  See also: Personal Representative | | | 468(L-R) | 2 | |
| Estate Trustee - Creditors' claims - settlement - re: personal representative, but the same applies to trustees under the Act  See also: Personal Representative | | | 468(L-R) | 2 | |
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| Estate Trustee - lawyer must advise them to communicate with persons entitled to benefit | | 500(R) | | | 1.1.5 | |
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| Estate Trustee - make reasonable inquiries - do not exclude - distribution | | 517(R) | | | 5.4.3 | |
| Estate Trustee - must keep estate funds separate from their own - methods | | 519(L) | | | 7.1 | |
| Estate Trustee - no certificate of appointment - still advisable to communicate with beneficiaries | | 501(L) | | | 1.1.5 | |
| Estate Trustee - no estate trustee - Lawyer releasing will to other than named - Hope v Martin | | 499(R) | | | 1.1.1 | |
| Estate Trustee - no prohibition - delegating - administrative tasks | | 499(L) | | | 1.1 | |
| Estate Trustee - not allowed - percentage wrt capital disbursements until paid out | | 521(L) | | | 7.3.4(a) | |
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| Estate Trustee - Offence - Estate Administration Tax - Failure to Provide Info & Making False or Misleading Statements or Omissions | | 509(R)- 510(L) | | | 2.7.1 | |
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| Estate trustee - Order to accept or refuse appointment - No application certificate of appointment - Will contestation | | 528(L-R) | | | 1.11 | |
| Estate Trustee - other than estate trustee contracted with funeral home - estate answerable only for reasonable cost by estate trustee | | 500(L) | | | 1.1.3 | |
| Estate Trustee - party cannot be appointed unless consent of all parties | | 506(R) | | | 2.5 | |
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| Estate trustee - Priority - Spouse - Includes common-law - s. 29 *Estates Act* | 543(L-R) | | | 1; 2.1 | |
| Estate Trustee - protection - cash legacies - abatement | | 517(R)-518(L) | | | 5.6.1(a) | |
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| Estate trustee - Purchase of estate assets by - Asset valuation | | 534(R) | | | 5.5 | |
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| Estate trustee - Removal and replacement of - Order | | 533(R) | | | 5.4 | |
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| Estate Trustee - responsibility - filing - income tax return - prior years and terminal year | | 518(R) | | | 6.1 | |
| Estate trustee - responsible - determine if submitted claims are valid or not | | 514(L) | | | 4.3 | |
| Estate Trustee - Restriction on distribution of estate - FLA - Equalization | | 491(L-R) | | | 9 | |
| Estate trustee - risks - request comfort letter - Minister - assessment of Minister of Finance | | 509(R) | | | 2.7.1 | |
| Estate trustee - Role | | | 431(L) | 9.1 | |
| Estate Trustee - Role - general [funeral, proving will, paying creditors, etc] | | | 431(L) | 9.1 | |
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| ESTATE TRUSTEE - SECURITY BOND | | 510(R) | | | 2.9 | |
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| Estate Trustee - Security bond - Cancellation by court | | 511(L) | | | 2.9.3 | |
| Estate trustee - security bond - licensed insurer - amount of bond | | 510(R)-511(L) | | | 2.9.1 | |
| Estate Trustee - Security bond - Surrender | | 511(L) | | | 2.9.3 | |
| Estate Trustee - Security bond - when dispensed with | | 511(L) | | | 2.9.2 | |
| Estate Trustee - Security bond - when not required | | 511(L) | | | 2.9.2 | |
| Estate Trustee - Security bond - when reduced | | 511(L) | | | 2.9.2 | |
| Estate Trustee - Security bond - when required | | 510(R) | | | 2.9 | |
| Estate trustee - should publish ad - notice to creditors - before distributions are made | | 513(L) | | | 4.2 | |
| ESTATE TRUSTEE - TAX - CLEARANCE CERTIFICATE | | | 468(L-R) | 2 | |
| Estate Trustee - Tax - clearance certificate - required for final distribution | | 518(R) | | | 6.1 | |
| Estate Trustee - Tax - clearance certificate - when should be obtained | | 518(R) | | | 6.1 | |
| Estate Trustee - Tax - clearance certificate & personal liability | | 518(R) | | | 6.1 | |
| Estate Trustee - Tax - Filing returns - requirements | | | 477(R) | 5.4 | |
| Estate Trustee - Tax - final (a.k.a. terminal) return | | 518(R) | | | 6.1 | |
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| Estate Trustee - Tax - returns - filing deadline | | | 472(R) | 3.1.6 | |
| Estate Trustee - Tax - returns - subsequent to date of death | | | 472(R) | 3.1.6 | |
| Estate Trustee - Tax consequences of taxpayer's death - personal liability  SEE: Personal Representative | | | 468(L) | 2 | |
| Estate Trustee - Tax Returns - GST & HST | | 518(R) | | | 6.1 | |
| Estate Trustee - time limit to settle estate of testator | | 514(R)-515(L) | | | 5.1 | |
| Estate trustee - transfer title - devisee or beneficiary | | 512(R)-513(L) | | | 3.2 | |
| Estate Trustee - two or more appointed to office of estate trustee - jointly | | 500(L) | | | 1.1.2 | |
| Estate Trustee - Types - corporate vs. lay | | 499(L) | | | 1.1 | |
| Estate trustee - unwilling to accept lawyer advice | | 516(R) | | | 5.4.1 | |
| Estate trustee - validity of will - challenge of - order - certificate - motion for directions | | 526(R) | | | 1.3-1.4 | |
| Estate Trustee - With a Will - renunciation | | 505(L) | | | 2.3 | |
| Estate Trustee - Year - Definition | | 514(R) | | | 5.1 | |
| Estate Trustee - Year - When does not apply | | 515(L) | | | 5.1 | |
| Estate trustee during litigation - Will contestation | | 528(L) | | | 1.10 | |
| Estate trustee named does not want to do it - renunciation required | | 505(L) | | | 2.3 | |
| ESTATE TRUSTEE’S AND LAWYER’S DUTIES | | 499(L) | | | 1 | |
| Estate trustee’s investment authority - trusts - wills | | | 437(R) | 10.4.1 | |
| Estates - Claims against - CL spouse - Common-law remedies - Unjust enrichment - In practice - Less advantageous than statutory entitlement - trials rare | 544(R) | | | 2.2 | |
| Estates - Claims against - Dependant support application - s. 57 *SLRA* - CL spouse included | 543(L); 544(L) | | | 1; 2.1 | |
| Estates - Claims against - Intestacy - *SLRA -*  Married spouses only | 543(L); 543(L) | | | 1;  2.1 | |
| Estates - Claims against - Same-sex partners - *Johnson v Sand*  - consider *Walsh v Bona* | 544(R) | | | 2.3 | |
| Estates - Claims against - Spouse - Common-law - SEE CL spouse - Estates - Claims against | 543 | | | 44 | |
| Estates - Claims against - Will revoked by marriage - CL relationship does not apply | 544(L) | | | 2.1 | |
| Estates - Indians - Administration & probate | 550(L) | | | 9 | |
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| Estates - Mandatory mediation - SEE Mandatory mediation - Estates - where apply | | 537(R)- 538(L) | | | 9 | |
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| *Estates Act -* Limitation periods in estate proceedings - Summary | | 541 +CHART | | | 12 | |
| *Estates Act* - Personal representative - Priority - Spouse - Includes common-law | 543(L-R) | | | 1; 2.1 | |
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| Events that may require review of will (e.g. marriage, divorce) - wills | | | 423(L-R) | 1 | |
| Evidence - required - show - compensation - estate trustee - distribution - services performed | | 521(L-R) | | | 7.3.4(a) | |
| Exception - Bare Trusts - Trustee and Agent of Beneficiary | | | 475(R) | 2 | |
| Exception - non-delegation - investment management | | 499(L) | | | 1.1 | |
| Exception - pre-taking - lawyer - not apply legal fees by lawyer/estate trustee | | 522(R) | | | 7.3.4(f) | |
| Exception - Rules of Civ Pro - 74.13(2) - exception to general rule that certificate of appointment will not be issued unless deposit equal to estate administration tax has first been paid | | 507(L) | | | 2.7 | |
| Exception - Rules of Civ Pro - 74.13(3) - exception to general rule that certificate of appointment will not be issued unless deposit equal to estate administration tax has first been paid | | 507(L) | | | 2.7 | |
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| Express Trust - Certainty of subject matter | | | 476(L) | 2 | |
| Express Trust - Certainty of words | | | 475(R) | 2 | |
| Express Trust - Definition & essential features | | | 475(R)-476(L) | 2 | |
| Express Trust - three certainties - effective trusts | | | 473(R)-474(L) | 2 | |
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| Extension of time - election for equalization - no certificate of appointment of estate trustee | | 487(R) | | | 6.3 | |
| Factum - mandatory - contain- application record - R.14.05(3) | | 531(L) | | | 5.1.2 | |
| Family home - Possession of on death of spouse - Indian wills and estates | 548(R) | | | 6 | |
| Family home or cottage  See also: matrimonial home or cottage | | | 434(R)-435(L) | 9.7 | |
| Family home or cottage - duty of estate trustee to turn assets into income producing assets - wills | | | 434(R)-435(L) | 9.7 | |
| Family home or cottage - estate trustee obligated to sell - wills | | | 434(R) | 9.7 | |
| Family home or cottage - joint tenancy vs. tenancy in common - leaving to two or more children | | | 435(L) | 9.7 | |
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| *Family Law Act -* Limitation periods in estate proceedings - Summary | | 541 +CHART | | | 12 | |
| *Family Law Act -* Spousal election - Estates - Married spouses only | 543(L);  544(L) | | | 1;  2.1 | |
| *Family Law Act* - Spouse - Definition - Estates | 543(L); 543(L) | | | 1;  2.1 | |
| *Family Law Act* - Surviving spouse - Equalization - Married spouses only | 543(L); 544(L) | | | 1;  2.1 | |
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| Farm or fishing property - intergenerational transfer - rollover - tax purposes | | | 471(L) | 3.1.2 | |
| Fee - care and management fee - estate trustee - compensation | | 522(L) | | | 7.3.4(d) | |
| Fees - charged by estate trustee - Trustee Act - compensation | | 520(R) | | | 7.3.4 | |
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| Fiduciary Duty - POA | | | 441(L-R) | 2 | |
| Fiduciary relationship - POA | | | 441(L-R) | 2 | |
| Filing deadline - tax - returns - terminal return | | | 472(R) | 3.1.6 | |
| Filing income tax return - Trust - T3 | | | 477(R) | 5.4 | |
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| FLA - FAMILY LAW ACT | | 485(L) | | | 1 | |
| *FLA* - Indian wills and estates - Net family property - Equalization | 550(L)-551(L-R) | | | 13 | |
| *FLA -* Limitation periods in estate proceedings - Summary | | 541 +CHART | | | 12 | |
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| FLA - NFP - calculation issues - deducting estate administration expenses | | 493(R) | | | 14.1.2 | |
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| FLA - NFP - definition | | 485(L) | | | 2 | |
| FLA - NFP - Effect of Election - Will Entitlements | | 488(L) | | | 7.2 | |
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| FLA - NFP - Election for Equalization - effect of election - forfeiture of spouse as trustee | | 488(R)- 489(L) | | | 7.2.1 | |
| FLA - NFP - Election for Equalization - effect of election - generally | | 488(L) | | | 7 | |
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| FLA - NFP - Election for Equalization - failure to make it | | 487(L) | | | 6.1 | |
| FLA - NFP - Election for Equalization - filing - how, when, where election filed | | 487(L) | | | 6.1 | |
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| FLA - NFP - Election for Equalization - irrevocable | | 487(R)- 488(L) | | | 6.3 | |
| FLA - NFP - Election for Equalization - joint tenants property - matrimonial home | | 492(R)- 493(L) | | | 13 | |
| FLA - NFP - Election for Equalization - Matrimonial Home - deemed severance - joint tenancy | | 492(R)- 493(L) | | | 13 | |
| FLA - NFP - Election for Equalization - Matrimonial Home - right to possession | | 492(R) | | | 13 | |
| FLA - NFP - Election for Equalization - no certificate of appt of estate trustee - caution | | 487(R) | | | 6.3 | |
| FLA - NFP - Election for Equalization - Priority of Equalization Claim | | 490(R) | | | 8 | |
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| FLA - NFP - Election for Equalization - Sham dispositions of property | | 492(L) | | | 11 | |
| FLA - NFP - Election for Equalization - Solicitor's Checklist | | 496(R)-497(L-R) | | | 17 | |
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| FLA - NFP - Election for Equalization - Tax - Available Rollover for Transferred Life Interest | | 496(L) | | | 15.2 | |
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| FLA - NFP - Election for Equalization - Valuation problems - funeral & other estate admin expenses | | 493(R) | | | 14.1.2 | |
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| FLA - NFP - Election for Equalization - Valuation problems - jointly held property w/ right of survivorship - remedy: spouse's set off | | 494(R) | | | 14.2 | |
| FLA - NFP - Election for Equalization - who can make it | | 487(L-R) | | | 6.2 | |
| FLA - NFP - Equalization - Court Order against depletion of property | | 492(R) | | | 12 | |
| FLA - NFP - Equalization - No tracing of property to 3rd parties | | 492(L) | | | 11 | |
| FLA - NFP - EQUALIZATION CLAIM  SEE ALSO: EQUALIZATION CLAIM  SEE ALSO: FLA - NFP - ELECTION FOR EQUAL. | | 486(R) | | | 5 | |
| FLA - NFP - Equalization claim - generally | | 486(R) | | | 5 | |
| FLA - NFP - Equalization claim - one-way only | | 486(R) | | | 5 | |
| FLA - NFP - Equalization claim - overpayment to surviving spouse - Set Off | | 486(R) | | | 5 | |
| FLA - NFP - excluded property | | 485(R) | | | 3 | |
| FLA - NFP - excluded property - onus of proving entitlement to exclusion | | 485(R) | | | 3 | |
| FLA - NFP - included property | | 485(L) | | | 2 | |
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| FLA - NFP - Valuation - Other Income Tax Issues | | 495(L-R) | | | 15 | |
| FLA - NFP - Valuation date - date before death - justification | | 486(L) | | | 4 | |
| FLA - NFP - Valuation date - Death or Separation | | 485(R)-486(L) | | | 4 | |
| FLA - NFP - Valuation date - Definition | | 485(R) | | | 4 | |
| FLA - NFP - Valuation date - proceeds of life insurance if death | | 486(R) | | | 4 | |
| FLA - NFP - Valuation date - simultaneous deaths | | 486(L) | | | 4 | |
| FLA - section 7 (NFP entitlement) - application disclosure requirements | | 491(R)- 492(L) | | | 11 | |
| *FLA* - Spousal election - Estates - Married spouses only | 543(L); 544(L) | | | 1;  2.1 | |
| *FLA* - Spouse - Definition - Estates | 543(L); 543(L) | | | 1;  2.1 | |
| FLA (Family Law Act) - 3 main changes vs. predecessor (generally) | | | 426(R) | 4.2 | |
| FLA claim - caveat to strategies re: inheritance of children / in-laws - wills | | | 428(L) | 4.2 | |
| FLA claim - if equalization payment chosen by surviving spouse, will entitlement forfeited | | 488(L) | | | 7.2 | |
| FLA claim - Surviving spouse elects re: entitlement OR equalization payment | | 487(L) | | | 6 | |
| FLA equalization claim - avoid w/ marriage contract | | | 427(R) | 4.2 | |
| FLA equalization claim - minimize exposure to claim - wills | | | 427(R) | 4.2 | |
| FLA equalization claim - strategies re: inheritance of children/children in-laws | | | 428(L) | 4.2 | |
| FLA equalization claim - strategies to minimize exposure | | | 427(R) | 4.2 | |
| FLA equalization claim - wills - strategy considerations re: will vs. FLA claim | | | 426(R)-427(L-R) | 4.2 | |
| FLA equalization claims - Life interest - no longer effective strategy | | | 427(L) | 4.2 | |
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| Foreign elements - appointment of estate trustees | | | 431(R) | 9.1 | |
| Foreign estate trustee - appointment | | | 431(R) | 9.1 | |
| Foreign jurisdiction - assets - POA | | | 443(L) | 3.4 | |
| Foreign jurisdiction - securities - situs - complete right away | | 512(L) | | | 3.1.3 | |
| Foreign jurisdiction - will considerations | | | 431(L) | 8 | |
| Foreign law issues - POA - Personal Care | | | 446(R) | 4.3 | |
| Foreign laws - foreign client or property - wills | | | 431(L) | 8 | |
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| Foreign tax returns - estate trustee - tax - income tax returns | | 518(R) | | | 6.1 | |
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| Formal proof of a testamentary instrument - Probate - Common form - proof in solemn form | | 529(R)- 530(L) | | | 4 | |
| Formal proof of a testamentary instrument - Probate - Proof in solemn form - When required | | 529(R)- 530(L) | | | 4 | |
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| Formal proof of a testamentary instrument - Proof of lost or destroyed will - consent or no consent | | 530(L) | | | 4.1 | |
| Formal wills - signing | | | 439(R) | 11.1 | |
| Formal wills - signing requirements (s.4(1)(a) SLRA) - testator and two independent witnesses | | | 439(R) | 11.1 | |
| Former spouse - Bequest to - when void | | 510(R) | | | 2.8.2 | |
| Fraudulent conveyance - disposition of property for sole purpose of reducing FLA claim - *Stone v Stone* | | | 427(R) | 4.2 | |
| Frequency of publication - advertisement for creditors | | 513(R) | | | 4.2.4 | |
| Full guardian - guardian - person - standard procedure - SDA s.58(1) | | | 455(R) | 3.4 | |
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| Funeral and burial instructions - authority with estate trustee | | | 432(R) | 9.4 | |
| Funeral arrangements - reasonable expenses payable out of Estate | | 500(L) | | | 1.1.3 | |
| Funeral expenses - payable from property - size of estate | | 500(L) | | | 1.1.3 | |
| Funeral or burial instructions non-binding - lawyer’s advice to estate trustee | | 500(L) | | | 1.1.2 | |
| Gift - child’s legal spouse - anti-lapse - wills | | | 436(R) | 10.3.1 | |
| Gift - to former spouse - when void | | 510(R) | | | 2.8.2 | |
| Gifts - priority of equalization | | 490(R) | | | 8 | |
| *Godelie v Public Trustee* - alternative test for capacity for giving continuing POA | | | 442(R) | 3.2 | |
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| Grounds - Will challenge | | 525(L) | | | 1.1 | |
| Guardian - child - appointment of  See: Custodian - child  Note: custodian of child vs. guardian of property | | | 463(L-R) | 2 | |
| GUARDIAN - PERSON - STANDARD PROCEDURE | | | 454(BR)-455(TL) | 3 | |
| Guardian - person - standard procedure  SEE ALSO: flowcharts to compare | | | 461 | Flow charts | |
| Guardian - person - standard procedure - affidavit of applicant and of application | | | 455(L-R) | 3.1 | |
| Guardian - person - standard procedure - application record (service of) (same as for property) | | | 455(R) | 3.2 | |
| Guardian - person - standard procedure - conditions - SDA s.58(2)(a)-(b), 59(3) | | | 455(R) | 3.4 | |
| Guardian - person - standard procedure - Consent to medical treatment - *Health Care Consent Act* | | | 456(R) | 5 | |
| Guardian - person - standard procedure - court hearing and judgment | | | 455(R)-456(L) | 3.4 | |
| Guardian - person - standard procedure - custody & access of child - s. 59(4)(b) | | | 455(R)-456(L) | 3.4 | |
| Guardian - person - standard procedure - full guardianship - SDA s.58(1) | | | 455(R) | 3.4 | |
| Guardian - person - standard procedure - full versus partial guardianship - SDA s.58(1) | | | 455(R) | 3.4 | |
| Guardian - person - standard procedure - guardian’s consent required | | | 455(L-R) | 3.1 | |
| Guardian - person - standard procedure - guardianship plan - s. 66(15) | | | 456(L) | 3.4 | |
| Guardian - person - standard procedure - guardianship plan, requirement to follow it - s. 66(15) | | | 456(L) | 3.4 | |
| Guardian - person - standard procedure - hearing and judgment | | | 455(R)-456(L) | 3.4 | |
| Guardian - person - standard procedure - initial documentation to be prepared | | | 455(L-R) | 3.1 | |
| Guardian - person - standard procedure - joint guardians - SDA s.57(4) | | | 455(R) | 3.4 | |
| Guardian - person - standard procedure - joint guardians (court-appointed) - SDA s.57(4) | | | 455(R) | 3.4 | |
| Guardian - person - standard procedure - limitations - SDA s.58(2)(a) | | | 455(R) | 3.4 | |
| Guardian - person - standard procedure - notice of application | | | 455(L-R) | 3.1 | |
| Guardian - person - standard procedure - optional third party statements s.71(1) | | | 455(L-R) | 3.1 | |
| Guardian - person - standard procedure - response to service of application record - same as for guardianship of property | | | 455(R) | 3.3 | |
| Guardian - person - standard procedure - service - same as for guardianship of property | | | 455(R) | 3.2 | |
| Guardian - person - standard procedure - service of application record (same as for property) | | | 455(R) | 3.2 | |
| Guardian - person - standard procedure - third party statements (optional) | | | 455(L-R) | 3.1 | |
| Guardian - person - standard procedure versus summary disposition procedure  SEE ALSO: flowcharts to compare | | | 461-462 | Flow charts | |
| GUARDIAN - PERSON - SUMMARY DISPOSITION PROCEDURE | | | 456(L) | 4 | |
| Guardian - person - summary disposition procedure  SEE ALSO: flowcharts to compare | | | 462 | Flow charts | |
| Guardian - person - summary disposition procedure - receipt of statements from assessors | | | 456(R) | 4.6 | |
| Guardian - person - summary disposition procedure - response to service of application record | | | 456(R) | 4.9 | |
| Guardian - person - summary disposition procedure - service of application record | | | 456(R) | 4.8 | |
| GUARDIAN - PERSON - SUMMARY PROCEDURE | | | 456(L) | 4 | |
| Guardian - person - summary procedure - application record (same as standard) | | | 456(R) | 4.7-4.9 | |
| Guardian - person - summary procedure - assessment procedure | | | 456(L) | 4.3 | |
| Guardian - person - summary procedure - assessment, notice from assessors | | | 456(L) | 4.4 | |
| Guardian - person - summary procedure - disposition by court - s.77(3) | | | 456(R) | 4.11 | |
| Guardian - person - summary procedure - disposition, 3 options - s.77(3) | | | 456(R) | 4.11 | |
| Guardian - person - summary procedure - initial documentation | | | 456(L) | 4.1 | |
| Guardian - person - summary procedure - issue notice of application | | | 456(L) | 4.5 | |
| Guardian - person - summary procedure - Receipt of statements from assessors (same as standard) | | | 456(R) | 4.6 | |
| Guardian - person - summary procedure - requirements (2 assessors) | | | 456(L) | 4 | |
| Guardian - person - summary procedure - submission of material to judge by registrar, requirements for [at least 1 of 2 assessors must indicate that the they are of opinion that the person needs decisions made on their behalf] - s.77(2) | | | 456(R) | 4.10 | |
| Guardian - person - summary procedure - submission of material to judge by registrar - s.77(2) | | | 456(R) | 4.10 | |
| Guardian - person - summary procedure - two assessors meet with alleged incapable person | | | 456(L) | 4.2 | |
| GUARDIAN - PROPERTY - STANDARD PROCEDURE | | | 451 | 1 | |
| Guardian - property - standard procedure  SEE ALSO: flowcharts to compare | | | 459 | Flow charts | |
| Guardian - property - standard procedure - affidavit information included | | | 451(R) | 1.1.2 | |
| Guardian - property - standard procedure - affidavit of applicant and contents | | | 451(R)-452(L) | 1.1.2 | |
| Guardian - property - standard procedure - applicant need not be person applying to be guardian (but often is) | | | 451(L) | 1.1.1 | |
| Guardian - property - standard procedure - appointment commencement (ss. 22 and 25 SDA) - requires finding that respondent is incapable | | | 451(L) | 1.1.1 | |
| Guardian - property - standard procedure - costs and security | | | 452(BR)-453(TL) | 1.4 | |
| Guardian - property - standard procedure - hearing and judgment - ss. 22 and 24-25 of the SDA | | | 452(BR)-453(TL) | 1.4 | |
| Guardian - property - standard procedure - joint guardians | | | 452(BR)-453(TL) | 1.4 | |
| Guardian - property - standard procedure - management plans - court considers best interest of incapable person | | | 452(L) | 1.1.3 | |
| Guardian - property - standard procedure - management plans need not be incorporated into court judgment | | | 452(BR)-453(TL) | 1.4 | |
| Guardian - property - standard procedure - medical affidavits | | | 452(L) | 1.1.4 | |
| Guardian - property - standard procedure - notice of application (s. 22(1) SDA) | | | 451(L) | 1.1.1 | |
| Guardian - property - standard procedure - passing of accounts | | | 452(BR)-453(TL) | 1.4 | |
| Guardian - property - standard procedure - personal service of application record on respondents - manner set out in r.16.01(1) - (3) of the Rules of Civil Procedure | | | 452(L-R) | 1.2 | |
| Guardian - property - standard procedure - *Re Avery -* medical affidavits | | | 452(L) | 1.1.4 | |
| Guardian - property - standard procedure - response to service of application record | | | 452(R) | 1.3 | |
| Guardian - property - standard procedure - rules of civil procedure rr. 14.05(2)-(3) | | | 451(L) | 1.1.1 | |
| Guardian - property - standard procedure - service of application record by mail on specified relatives | | | 452(L-R) | 1.2 | |
| Guardian - property - standard procedure - who cannot be a guardian (s. 24(1) SDA) | | | 451(L) | 1.1.1 | |
| Guardian - property - standard procedure versus summary procedure  SEE ALSO: flowcharts to compare | | | 453(L-R)  459-460 | 2 | |
| Guardian - property - summary disposition procedure  SEE ALSO: flowcharts to compare | | | 460 | Flow charts | |
| GUARDIAN - PROPERTY - SUMMARY PROCEDURE | | | 453(L-R) | 2 | |
| Guardian - Property - Summary procedure - application record - contents | | | 454(L) | 2.5 | |
| Guardian - property - summary procedure - application record - preparation of | | | 454(L) | 2.5 | |
| Guardian - property - summary procedure - application record - response to (same as standard) | | | 454(L) | 2.7 | |
| Guardian - property - summary procedure - application record - service of (same as standard) | | | 454(L) | 2.6 | |
| Guardian - property - summary procedure - application record - service of (same as standard) | | | 454(L) | 2.6 | |
| Guardian - property - summary procedure - assessors - one vs. two | | | 453(R) | 2.2 | |
| Guardian - property - summary procedure - assessors, who can be one | | | 453(R) | 2.2 | |
| Guardian - property - summary procedure - conducting assessment - SDA s. 72(1) | | | 454(L) | 2.3 | |
| Guardian - property - summary procedure - disposition - 3 options | | | 454(R) | 2.9 | |
| Guardian - property - summary procedure - disposition by court (s.77(3)) | | | 454(R) | 2.9 | |
| Guardian - property - summary procedure - draft judgment | | | 454(R) | 2.8 | |
| Guardian - property - summary procedure - extra steps means this procedure is rarely used | | | 453(TR) | 2 | |
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| Orders for assistance - Order to accept or refuse appointment as estate trustee without a will | | 529(L) | | | 3 | |
| Orders for assistance - Order to beneficiary witness | | 529(R) | | | 3 | |
| Orders for assistance - Order to consent or object to proposed appointment | | 529(L) | | | 3 | |
| Orders for assistance - Order to file statement of assets of estate | | 529(L) | | | 3 | |
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| Personal representative - Priority - Spouse - Includes common-law - s. 29(1)(a) *Estates Act* | 543(L-R) | | | 1; 2.1 | |
| Personal representative - tax responsibilities | | | 468(L) | 2 | |
| Personal service - guardian of property - SDA requirements (standard) ss. 69(1) and (8) | | | 451(L-R) | 1.1.1 | |
| Personal Trust - Definition | | | 482(R) | 5.14.1 | |
| Personal Trust - Tax-free 21 yr disposition | | | 482(R) | 5.14.1 | |
| Personal Trust - vs. Commercial Trust | | | 482(R)- 483(L) | 5.14.1 | |
| Personally perform - estate administration | | 499(L) | | | 1.1 | |
| Physician’s letter - continuing POA | | | 442(L) | 3.1 | |
| Plain Language (use of) - wills | | | 425(L) | 2.3 | |
| POA - affidavit of execution - witness signs | | | 448(R) | 6 | |
| POA - Avoid combined POA forms (different tests for Care and Property) | | | 448(R) | 5 | |
| POA - capacity of grantor - solicitor must assess | | | 448(R) | 6 | |
| POA - Combined POA forms - avoid | | | 448(R) | 5 | |
| POA - Combining POAPC and POAP | | | 448(R) | 5 | |
| POA - continuing power of attorney - (POA for property) or for personal care | | | 441(L) | 1 | |
| POA - copies of documents | | | 448(R)-449(L-R) | 6 | |
| POA - definition, rationale | | | 441(L-R) | 1; 2 | |
| POA - execution - witness | | | 448(R) | 6 | |
| POA - fiduciary relationship | | | 441(L-R) | 2 | |
| POA - Limiting efficacy of - Additional requirements (letter from physician) - issues and alternatives | | | 442(L) | 3.1 | |
| POA - maintaining validity after incapacity | | | 441(R)-442(L) | 3.1 | |
| POA - Personal Care | | | 445(R) | 4 | |
| POA - Personal care - age requirement | | | 446(L) | 4.1 | |
| POA - Personal care - Assessment of capacity | | | 446(L) | 4.1 | |
| POA - Personal Care - best interests of incapable person analysis | | | 447(R)-448(L) | 4.9 | |
| POA - Personal care - capacity - Spouse: definition (s. 1 SDA) | | | 446(L) | 4.1 | |
| POA - Personal care - Capacity - understand whether proposed attorney has genuine concern for grantor’s welfare and appreciate that the person may need to have the proposed attorney make decisions for them | | | 446(L) | 4.1 | |
| POA - Personal Care - capacity assessment | | | 447(L) | 4.7 | |
| POA - Personal care - Capacity of Attorney | | | 446(L) | 4.1 | |
| POA - Personal care - Capacity of Grantor | | | 446(L) | 4.1 | |
| POA - Personal Care - Capacity to revoke POA - SDA s.47(3) same as test for making one  See creation test | | | 446(R)  446(L) | 4.5  4.1 | |
| POA - Personal Care - Compensation | | | 448(L-R) | 4.10 | |
| POA - Personal Care - conditions on when attorney can exercise powers | | | 447(L) | 4.7 | |
| POA - Personal Care - Conditions/restrictions on attorney authority | | | 447(L) | 4.7 | |
| POA - Personal Care - definition | | | 445(R) | 4 | |
| POA - Personal Care - Disputes among co-attorneys | | | 446(R) | 4.6 | |
| POA - Personal care - Execution requirements for attorney - same as continuing POA | | | 446(L) | 4.2 | |
| POA - Personal care - Exercising Attorney under SDA | | | 446(L) | 4.1 | |
| POA - Personal Care - foreign law issues | | | 446(R) | 4.3 | |
| POA - Personal care - form and execution - same as continuing POA | | | 446(L) | 4.2 | |
| POA - Personal care - Grantor - capacity requirements | | | 446(L) | 4.1 | |
| POA - Personal Care - *Health Care Consent Act* (1996) | | | 445(R) | 4 | |
| POA - Personal care - Individuals prohibited from acting as POA | | | 446(L) | 4.1 | |
| POA - Personal Care - living will | | | 447(L-R) | 4.8 | |
| POA - Personal Care - Multiple appointments: disputes | | | 446(R) | 4.6 | |
| POA - Personal Care - Obligation/requirements to respect grantor wishes | | | 447(L-R) | 4.8 | |
| POA - Personal Care - obligations to respect grantor wishes (living wills) | | | 447(L-R) | 4.8 | |
| POA - Personal Care - principles -- attorney as a fiduciary | | | 447(R)-448(L) | 4.9 | |
| POA - Personal Care - recordkeeping | | | 448(L-R) | 4.9 | |
| POA - Personal care - Resignation  See POA - Property - Resignation by attorney | | | 446(R) | 4.4  3.5 | |
| POA - Personal Care - Restrictions/conditions on attorney authority | | | 447(L) | 4.7 | |
| POA - Personal Care - Revocation  See creation test | | | 446(R)  446(L) | 4.5  4.1 | |
| POA - Personal Care - standard of care | | | 447(R)-448(L) | 4.9 | |
| POA - Personal Care - Standard of care and record-keeping | | | 447(R)-448(L) | 4.9 | |
| POA - Personal Care - substitute decision-maker - obligation to respect grantor wishes (living wills) | | | 447(L-R) | 4.8 | |
| POA - Personal Care - Termination | | | 446(R) | 4.4 | |
| POA - Personal Care - Termination on death of attorney | | | 446(R) | 4.4 | |
| POA - Personal Care - when attorney powers effective | | | 447(L) | 4.7 | |
| POA - Personal care - When to use | | | 445(R) | 4 | |
| POA - Personal care - Witnesses - same as continuing POA | | | 446(L) | 4.2 | |
| POA - Practice issues: copies of POA, held by whom | | | 448(R)-449(L-R) | 6 | |
| POA - Practice issues: obligations of solicitor to assess capacity | | | 448(R) | 6 | |
| POA - Practice issues: solicitor must assess capacity of grantor | | | 448(R) | 6 | |
| POA - Property | | | 441(R) | 3 | |
| POA - Property - Accounting responsibilities | | | 445(L-R) | 3.9 | |
| POA - Property - age requirement (18) | | | 442(L-R) | 3.2 | |
| POA - Property - Anti-ademption of willed gifts | | | 445(L) | 3.8 | |
| POA - Property - appointing multiple attorneys | | | 442(R)-443(L) | 3.3 | |
| POA - Property - Assessment of capacity (SDA s.8) | | | 442(R) | 3.2 | |
| POA - Property - Assessor - Mental Health Assessment SDA s. 9(3) | | | 442(L) | 3.1 | |
| POA - Property - Attorney - Accounting Responsibilities | | | 445(BL) | 3.9 | |
| POA - Property - attorney - cannot dispose assets gifted in will | | | 445(L) | 3.8 | |
| POA - Property - Attorney - compensation | | | 445(R) | 3.10 | |
| POA - Property - Attorney - standard of care | | | 445(L-R) | 3.9 | |
| POA - Property - Attorney resident in US - inadvisable if an investment portfolio exists with a Canadian brokerage | | | 443(R) | 3.4.1 | |
| POA - Property - authorized expenditures, gifts, loans | | | 444(L-R) | 3.7 | |
| POA - Property - *Banton v Banton* - will substitutes via *inter vivos* trust not permitted | | | 444(R) | 3.7 | |
| POA - Property - capacity - age of grantor and s.8 SDA conditions | | | 442(L-R) | 3.2 | |
| POA - Property - Capacity of grantor - alternative test - *Godelie v Public Trustee* | | | 442(R) | 3.2 | |
| POA - Property - Capacity of grantor - test | | | 442(R) | 3.2 | |
| POA - Property - Capacity of Grantor + 18 yrs & SDA s.8 | | | 442(L-R) | 3.2 | |
| POA - Property - Charitable gifts by attorney (max 20% grantor income) | | | 444(R) | 3.7 | |
| POA - Property - Compensation for attorney | | | 445(R) | 3.10 | |
| POA - Property - Compensation for attorney - see document, or use SDA s. 40 | | | 445(R) | 3.10 | |
| POA - Property - Conditions on authority (i.e., subject matter, effective date) | | | 441(R)-442(L) | 3.1 | |
| POA - Property - contrary to grantor’s wishes - gifts and loans | | | 444(R) | 3.7 | |
| POA - Property - death - termination | | | 443(R) | 3.5 | |
| POA - Property - effective when | | | 441(R)-442(L) | 3.1 | |
| POA - Property - events that lead to termination | | | 443(R) | 3.5 | |
| POA - Property - Execution - disqualified witnesses (Property and Care the same) | | | 442(R)-443(L) | 3.3 | |
| POA - Property - Execution - people who cannot witness | | | 442(R)-443(L) | 3.3 | |
| POA - Property - Execution requirements for attorney (2 witnesses) | | | 442(R)-443(L) | 3.3 | |
| POA - Property - Expenditures of attorneys | | | 444(L-R) | 3.7 | |
| POA - Property - Expenditures of attorneys: anti-ademption not applied for certain dispositions | | | 445(L) | 3.8 | |
| POA - Property - Expenditures of attorneys: dependants and legal obligations | | | 444(L-R) | 3.7 | |
| POA - Property - Expenditures of attorneys: re: education, support, care | | | 444(L-R) | 3.7 | |
| POA - Property - expenditures that are allowed vs. prohibited | | | 444(L-R) | 3.7 | |
| POA - Property - Fiduciary Duty | | | 445(L-R) | 3.9 | |
| POA - Property - Foreign jurisdictions - POA not assumed valid | | | 443(L) | 3.4 | |
| POA - Property - Form and Execution - must be referred to as continuing power of attorney or express intention that authority given to attorney may be exercised during the grantor’s subsequent incapacity to manage property | | | 442(R)-443(L) | 3.3 | |
| POA - Property - Gifts (large-scale) - no power to make will | | | 444(R) | 3.7 | |
| POA - Property - Gifts and loans by attorneys (deemed by SDA to be for benefit of grantor) | | | 444(R) | 3.7 | |
| POA - Property - Gifts and loans by attorneys: limits | | | 444(R) | 3.7 | |
| POA - Property - Gifts and loans prohibited where contrary to grantor’s wishes | | | 444(R) | 3.7 | |
| POA - Property - Grantor - age requirement (18) | | | 442(L-R) | 3.2 | |
| POA - Property - Grantor - test for capacity | | | 442(R) | 3.2 | |
| POA - Property - incapacity - additional reassurance | | | 442(L) | 3.1 | |
| POA - Property - lodge continuing POA document to third party with clear conditions or release, making it effective - avoids problem where grantor still wants to make decisions while capable | | | 442(L) | 3.1 | |
| POA - Property - Multiple appointments - can co-exist or revoke prior POL | | | 443(R)-444(L) | 3.5 | |
| POA - Property - multiple attorneys | | | 442(R)-443(L) | 3.3 | |
| POA - Property - No power to make will (thus, no large-scale gifting) | | | 444(R) | 3.7 | |
| POA - Property - Notice to third parties re: termination | | | 443(R) | 3.5 | |
| POA - Property - physician’s letter | | | 442(L) | 3.1 | |
| POA - Property - principles - scope of authority (anything but make will for grantor) | | | 441(R) | 3.1 | |
| POA - Property - Resignation by attorney | | | 443(R) | 3.5 | |
| POA - Property - restrictions | | | 441(R) | 3.1 | |
| POA - Property - Revocation - Protection of third parties | | | 444(L) | 3.6 | |
| POA - Property - Revocation where grantor has capacity - requirements - same as for making one - SDA s. 12(2) | | | 444(L) | 3.6 | |
| POA - Property - Revocation: protection for third parties | | | 444(L) | 3.6 | |
| POA - Property - Scope of authority  (anything but make will for grantor) | | | 441(R) | 3.1 | |
| POA - Property - scope of authority | | | 441(R)-442(L) | 3.1 | |
| POA - Property - Standard of care - paid vs. unpaid | | | 445(L) | 3.9 | |
| POA - Property - Standard of care (i.e. fiduciary) | | | 445(L-R) | 3.9 | |
| POA - Property - Termination | | | 443(R) | 3.5 | |
| POA - Property - Termination - events that lead to | | | 443(R) | 3.5 | |
| POA - Property - Termination - resignation | | | 443(R) | 3.5 | |
| POA - Property - Termination on death of attorney or grantor | | | 443(R) | 3.5 | |
| POA - Property - Test for capacity of grantor | | | 442(R) | 3.2 | |
| POA - Property - US resident attorney - inadvisable if an investment portfolio exists with a Canadian brokerage | | | 443(R) | 3.4.1 | |
| POA - Property - When effective | | | 441(R)-442(L) | 3.1 | |
| POA - Property - When to use POA | | | 441(R)-442(L) | 3.1 | |
| POA - Property - will contents - attorney must read grantor’s will | | | 444(BR)-445(L) | 3.8 | |
| POA - Property - Will Contents - Attorney prohibited from disposing of gifted property unless... | | | 445(L) | 3.8 | |
| POA - Property - will substitutes via *inter vivos* trust not permitted - *Banton v Banton* | | | 444(R) | 3.7 | |
| POA - Property - Witnesses | | | 442(R)-443(L) | 3.3 | |
| POA - statutory guardian of people | | | 441(L) | 1 | |
| POA - statutory guardian of property | | | 441(L) | 1 | |
| POA - *Substitute Decisions Act* | | | 441(L) | 1 | |
| POA - *Substitute Decisions Act* - governs relationship between grantor and attorney | | | 441(L) | 1 | |
| POA - When to use - Personal care | | | 445(R) | 4 | |
| POA - witness - execution | | | 448(R) | 6 | |
| POA (POWER OF ATTORNEY) | | | 441(L) | 1 | |
| Power of appointment given to child - wills - *Saunders v Vautier* rule invoked - *Robinson v Royal Trust Company; Guest v Lott* | | | 439 (L-R) | 10.4.4 | |
| Power of attorney - execute - securities - bonds | | 511(L) | | | 3.1 | |
| Powers - administrative - drafting will (examples) | | | 435(L-R) | 10.1 | |
| Pre-taking - Estate Trustee compensation | | 522(L-R) | | | 7.3.4(e) | |
| Pre-taking - general prohibition - ONT - by estate trustee | | 522(R) | | | 7.3.4(e) | |
| Pre-taking - lawyer’s exception | | 522(R) | | | 7.3.4(f) | |
| Pre-taking - trustee compensation - exceeding court approved amount - payment of interest | | 522(R) | | | 7.3.4(e) | |
| Preference - order - appointment of estate trustee - no will | | 505(R)- 506(L) | | | 2.4 | |
| Preferential share - CL spouse - Intestacy | 543(L); 544(L) | | | 1; 2.1 | |
| Preferential share - spouse - $200k - regulation | | 515(L) | | | 5.3.2(a) | |
| Preferred beneficiary - definition | | | 481(R) | 5.12 | |
| Preferred beneficiary - Tax - election | | | 481(R) | 5.12 | |
| Presumed deceased - Declaration of death | | 534(R) | | | 5.6 | |
| Presumption - presumed deceased - declaration of death | | 534(R) | | | 5.6 | |
| PRINCIPAL RESIDENCE - TAX | | | 473(L) | 3.1.7 | |
| Principal Residence - Tax - capital gain calculation | | | 473(L) | 3.1.7 | |
| Principal Residence - Tax - change in use | | | 473(L) | 3.1.7 | |
| Principal Residence - Tax - change in use - deemed disposition and deferral | | | 473(L) | 3.1.7 | |
| Principal Residence - Tax - designation for | | | 473(L) | 3.1.7 | |
| Principal Residence - Tax - exemption | | | 473(L) | 3.1.7 | |
| Principal Residence - Tax - land included - one residence per family per year | | | 473(L) | 3.1.7 | |
| Principal residence - tax - rollover | | | 470(R) | 3.1.1 | |
| Private corporation shares - multiple wills - estate administration tax | | | 429(R) | 6 | |
| Privilege - confidentiality - will - releasing information | | 499(R) | | | 1.1.1 | |
| Probate - Common form | | 529(R) | | | 4 | |
| Probate - Formal proof of a testamentary instrument | | 529(R)-530(L) | | | 4 | |
| Probate - Proof in solemn form - Application for directions | | 529(R)- 530(L) | | | 4 | |
| Probate already obtained - Order for return of certificate - Will contestation | | 526(R) | | | 1.3 | |
| Probate fees (now called estate admin. tax) - rate & excluded property | | | 429(L) | 6 | |
| Probate not yet obtained - Notice of objection - Will contestation | | 525(R)-526(L) | | | 1.2 | |
| Probate tax (now called estate admin. tax) - avoiding tax w/ multiple wills | | | 429(BL) | 6 | |
| Probate tax (now called estate admin. tax) - exclusions | | | 429(L) | 6 | |
| Probate tax (now called estate admin. tax) - joint ownership of property | | | 429(L) | 6 | |
| Probate tax (now called estate admin. tax) - reducing exposure | | | 429(L) | 6 | |
| Procedure - Claims against estate - Contested liquidated debt | | 537(L-R) | | | 8.1 | |
| Procedure - Claims against estate - Contested unliquidated debt | | 537(R) | | | 8.2 | |
| Procedure - Dependant support claim - SLRA | | 536(L-R) | | | 7.3 | |
| Procedure - factors court consider to determine quantum of support | | 536(R) | | | 7.3 | |
| Procedure - Statement of claim served - Will contestation | | 527(L) | | | 1.6 | |
| Procedure - Will contestation - Statement of claim served | | 527(L) | | | 1.6 | |
| Procedure where statement of claim served - Reply, Counterclaim, Statement of Rights | | 527(L) | | | 1.6 | |
| Procedure where statement of claim served - Will contestation | | 527(L) | | | 1.6 | |
| Proof - destroyed or lost - will | | 530(L) | | | 4.1 | |
| Proof in solemn form - Formal proof of a testamentary instrument - proof - will - witness | | 529(R)- 530(L) | | | 4 | |
| Proof of a testamentary instrument - proof - will | | 529(R)- 530(L) | | | 4 | |
| Proof of lost or destroyed will - Formal proof of a testamentary instrument - consent or no consent | | 530(L) | | | 4.1 | |
| Property - children - appointment of guardian - will | | | 432(R) | 9.3 | |
| Property - claims - matrimonial - wills | | | 426(R)-428(TR) | 4.2 | |
| Property - disposition - wills | | | 433(R)-434(L) | 9.6 | |
| Property - foreign jurisdiction (wills) | | | 431(L) | 8 | |
| Property - guardians for minor | | | 464(L-R) | 4 | |
| Property - guardians for property of minor (will planning) | | | 432(R) | 9.3 | |
| Property - minor child - no inherent right of parent or custodian to possess | | | 464(L) | 4 | |
| Property - minor child - where no court appointment of guardian of child’s property | | | 464(R) | 4 | |
| Property - Net Family Property - Excluded Property | | 485(R) | | | 3 | |
| Property Claim - Net Family Property - Definition | | 485(L) | | | 2 | |
| Property transfer - tax free- qualifying inter vivos or testamentary spousal trust | | | 480(L) | 5.10.2 | |
| Prudent - estate trustee - advertise for creditors | | 513(L) | | | 4.2.1 | |
| Prudent investor rule - Trustee Act requirements | | | 476(R) | 3 | |
| Purchase of estate assets by estate trustee - Applications under R. 14.05(3) ROCP | | 533(R)-534(R) | | | 5.5 | |
| Qualification as testamentary spousal trust - ITA s.70 | | | 479(L-R) | 5.9.1 | |
| QUALIFYING SPOUSAL TRUST | | | 470(L-R) | 3.1.1 | |
| Qualifying Spousal Trust - Farm or fishing property & intergenerational transfers - Rollover | | | 471(L) | 3.1.2 | |
| Qualifying Spousal Trust - How to create | | | 470(L-R) | 3.1.1 | |
| Qualifying Spousal Trust - Indefeasibly vested | | | 470(L) | 3.1.1 | |
| Qualifying Spousal Trust - Key parameters | | | 470(L) | 3.1.1 | |
| Qualifying Spousal Trust - ownership of deceased’s principal residence | | | 470(R) | 3.1.1 | |
| Qualifying spousal trust - rollover - tax  SEE: Tax - rollover - spousal trust | | | 470(L) | 3.1.1 | |
| Qualifying Spousal Trust - Tainted | | | 470(R) | 3.1.1 | |
| Qualifying Spousal Trust - Tainted - relief from ITA | | | 470(R) | 3.1.1 | |
| Qualifying Spousal Trust - Tax - deemed realization | | | 470(R) | 3.1.1 | |
| Qualifying Spousal Trust - Tax - when subject to | | | 470(R) | 3.1.1 | |
| Qualifying Spousal Trust - vs. tainted spousal trust | | | 470(R) | 3.1.1 | |
| *Quantum meruit* - CL spouse claims against estate | 544(L-R) | | | 2.2 | |
| Quantum meruit - estate trustee - care and management fee | | 521(L) | | | 7.3.4(a) | |
| Questions - do not ask certain questions of court - at least 2 types | | 531(R)-532(L) | | | 5.2.1 | |
| Rationale for information gathering - assets - wills | | | 425(L) | 3 | |
| *Re Avery* - medical affidavits - Guardian - property - standard procedure | | | 452(L) | 1.1.4 | |
| *Re Avery* - medical affidavits (2) for guardian of property appointment (standard) | | | 452(L) | 1.1.4 | |
| *Re Fulford* - Application for advice and direction - Applications under R. 14.05(3) ROCP | | 531(R)-532(L) | | | 5.2.1 | |
| *Re Wright* - Application for advice and direction - Applications under R. 14.05(3) ROCP | | 532(L) | | | 5.2.1 | |
| Real Estate - Asset Administration - Requirements | | 512(R)-513(L) | | | 3.2 | |
| Real estate - required documents to - Registry Act - section 53 | | 512(R)-513(L) | | | 3.2 | |
| Real estate - testamentary document - directs sale - or if sale necessary | | 512(R)-513(L) | | | 3.2 | |
| Real property - Estate proceedings - Limitation periods - *Real Property Limitations Act* applies | | 539(R) | | | 11.1 | |
| Real property - information gathering - request copy of title documents - wills | | | 425(BR) | 3 | |
| Reassessments - Tax - Estate Administration Tax | | 509(L)-510(L) | | | 2.7.1 | |
| Reassessments - Tax -clearance certificate | | | 469(L) | 2 | |
| Rebuttable presumption of a resulting trust - parent to adult child - jointly held property - *Pecore v Pecore* | | 503(L) | | | 1.2.12 | |
| Receipt of statements from assessors - Guardian - person - summary procedure (same as standard) | | | 456(R) | 4.6 | |
| Receipt of statements from assessors and non-assessors Guardian - property - summary procedure | | | 454(L) | 2.4 | |
| RECEIPTS / RELEASES - LEGACIES | | 517(R)-518(L) | | | 5.6 | |
| Receipts / releases - Legacies - Cash legacies | | 517(R)-518(L) | | | 5.6.1(a) | |
| Receipts / releases - Legacies - Final distributions | | 518(L-R) | | | 5.6.1(d) | |
| Receipts / releases - Legacies - Legacies for minors | | 518(L) | | | 5.6.1(c) | |
| Receipts / releases - Legacies - Non-cash legacies | | 518(L) | | | 5.6.1(b) | |
| Record - application record - must contain | | 531(L) | | | 5.1.2 | |
| Recordkeeping - POA - Personal Care | | | 448(L-R) | 4.9 | |
| Registry system - estate trustee - transfer title - beneficiary - devisee - Registry Act | | 512(R)-513(L) | | | 3.2 | |
| Relief - types of - applications - court - under Rule 14.05(3) ROCP | | 530(L-R) | | | 5.1 | |
| Removal and replacement of estate trustee - Applications under R. 14.05(3) ROCP | | 533(L-R) | | | 5.4 | |
| Renunciation - Renunciation of estate trustee status | | 505(L) | | | 2.3 | |
| Renunciation - required if person named does not want to act - estate trustee | | 503(L) | | | 2.3 | |
| Request for notice - commencement of proceeding - wants to be informed - file - registrar | | 527(R)-528(L) | | | 1.9 | |
| Request for notice of commencement of proceeding - Effects and Time valid for | | 527(R)-528(L) | | | 1.9 | |
| Request for notice of commencement of proceeding - Will contestation | | 527(R)-528(L) | | | 1.9 | |
| Requirements - Inter vivos spousal trust | | | 479(R) | 5.9.2 | |
| Requirements - of - order - order for return of certificate - probate obtained | | 526(R) | | | 1.3 | |
| Requirements for dependent support claims - wills | | | 426(L) | 4.1 | |
| Requirements/obligations to respect grantor wishes - POA - Personal Care (living wills) | | | 447(L-R) | 4.8 | |
| Reserve land - Certificate of Possession - Indian wills and estates | 548(R) | | | 5 | |
| Reserve land - Indian - Certificate of possession | 548(R) | | | 5 | |
| Reserve land - Indian wills and estates - Overriding jurisdiction | 548(L) | | | 4.3 | |
| Reserve land - Interests in - Indian wills and estates | 548(L-R) | | | 5 | |
| Reserve land - Nature of interest - Indian wills and estates | 548(R) | | | 5 | |
| Reserve land - Possessory interest in - Jurisdiction - Indian wills and estates | 548(L) | | | 4.3 | |
| Reserve land - Transfer during owner’s life - Indian wills and estates | 548(R) | | | 5 | |
| Reserve land - Transfer to non-member - Indian wills and estates - *Indian Act* | 548(L-R) | | | 5 | |
| Reserve land - When devisee or descendent not band member - Indian wills and estates | 548(R) | | | 5 | |
| Reserve land - Who may inherit - Indian wills and estates | 548(R) | | | 5 | |
| Reserve lands - Indian wills and estates - *FLA* does not apply | 550(L)-551(L-R) | | | 13 | |
| Reserve lands - Indian wills and estates - Net family property - Equalization - *FLA* | 550(L)-551(L-R) | | | 13 | |
| Residence - Tax - Trusts or Estates | | | 477(R) | 5.2 | |
| Residence issues - Tax - Estate as trust | | | 472(L-R) | 3.1.5 | |
| Residing off reserve exclusion - Jurisdiction - Indian wills and estates | 547(R)-548(L) | | | 4.1;  4.3 | |
| Response to service application - notice of appearance - required by r.38.07(1) | | | 452(R) | 1.3.1 | |
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| Wills - *Accumulations Act* - 21 year rule | | | 438(R) | 10.4.3 | |
| Wills - *Accumulations Act* - Violation - section 1(6) - pass as though on intestacy | | | 439(L) | 10.4.3 | |
| Wills - administrative provisions (examples) | | | 435(L-R) | 10.1 | |
| Wills - affidavit of execution by one witness | | | 440(TL) | 11.1 | |
| Wills - all beneficiaries dead - ultimate distribution | | | 437(L) | 10.3.3 | |
| Wills - Anti-lapse - gift to child’s legal spouse or issue | | | 436(R) | 10.3.1 | |
| Wills - antilapse | | | 436(L-R) | 10.3.1 | |
| Wills - antilapse - class gifts not subject to | | | 436(R) | 10.3.1 | |
| Wills - AntiLapse (s. 31 SLRA): passes as if on intestacy of deceased beneficiary (but no pref. share) | | | 436(R) | 10.3.1 | |
| Wills - Antilapse rule - precluded by divorce only | | | 436(R) | 10.3.1 | |
| Wills - Application for advice and direction - Ambiguous provision - Applications under R. 14.05(3) ROCP | | 531(L-R) | | | 5.2 | |
| Wills - Application for advice and direction - Estate trustee - Authority of estate trustee to apply | | 531(L-R) | | | 5.2 | |
| Wills - Application for advice and direction - Estate trustee - Liability - Relief from | | 531(R) | | | 5.2 | |
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| Wills - Application for advice and direction - Questions that should not be asked of the court | | 531(R)-532(L) | | | 5.2.1 | |
| Wills - Application for advice and direction - Role of the estate trustee | | 532(L-R) | | | 5.2.2 | |
| Wills - Application to ascertain heirs - Applications under R. 14.05(3) ROCP | | 532(R)-533(L) | | | 5.3 | |
| Wills - Application to ascertain heirs - Initiated by estate trustee - Order directing a reference | | 532(R) | | | 5.3 | |
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| Wills - appointment of custody for minor children | | | 432(L) | 9.2 | |
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| Wills - avoid FLA equalization claim w/ marriage contract | | | 427(R) | 4.2 | |
| Wills - avoiding probate (estate administration tax) w/ multiple wills | | | 429(BL) | 6 | |
| Wills - avoiding violation of *Accumulations Act* | | | 439(L) | 10.4.3 | |
| Wills - beneficiaries - charities | | | 433(L-R) | 9.5 | |
| Wills - Beneficiaries - class gifts | | | 433(L) | 9.5 | |
| Wills - Beneficiaries - description of each | | | 433(L) | 9.5 | |
| Wills - Beneficiaries - issues to canvass | | | 433(L-R) | 9.5 | |
| Wills - Beneficiaries - Proper identification of | | | 433(L) | 9.5 | |
| Wills - beneficiaries at age of majority - demand distribution of trust property - *Saunders v Vautier* | | | 439 (L-R) | 10.4.4 | |
| Wills - beneficiaries dead (all) - ultimate distribution | | | 437(L) | 10.3.3 | |
| Wills - beneficiary dies | | | 436(L-R) | 10.3.1 | |
| Wills - bequest - to witness - void if witness is beneficiary or spouse of beneficiary unless court satisfied of no improper or undue influence | | | 439(R) | 11.1 | |
| Wills - Bequest - to Witness - when void | | 510(L-R) | | | 2.8.1 | |
| Wills - Bequest to former spouse - when void | | 510(R) | | | 2.8.2 | |
| Wills - burial and funeral instructions - authority with estate trustee | | | 432(R) | 9.4 | |
| Wills - Capacity (testamentary) - Presumption of | | 525(L) | | | 1.1 | |
| Wills - Caveats to strategies re: inheritance of children / in-laws | | | 428(L) | 4.2 | |
| Wills - Certificate of appointment - Revocation | | 528(R) | | | 2 | |
| Wills - Challenge of - will challenge | | 525(L) | | | 1.1 | |
| Wills - Challenge of - Administration during litigation - $100,000 | | 528(L) | | | 1.10 | |
| Wills - Challenge of - Commence proceedings | | 525(R) | | | 1.1 | |
| Wills - Challenge of - Costs in estate proceedings | | 539(L-R) | | | 10 | |
| Wills - Challenge of - Estate trustee - Appointment during litigation | | 528(L) | | | 1.10 | |
| Wills - Challenge of - Grounds for challenge | | 525(L) | | | 1.1 | |
| Wills - Challenge of - Jurisdiction - Sup Ct | | 525(R) | | | 1.1 | |
| Wills - Challenge of - Limitation periods - Summary of limitation periods | | 541 +CHART | | | 12 | |
| Wills - Challenge of - Limitation periods in estate proceedings - SEE Limitation periods - Estate proceedings | | 539(R) | | | 11 | |
| Wills - Challenge of - Motion for directions | | 526(R) | | | 1.4 | |
| Wills - Challenge of - Notice of objection - Motion for directions | | 525(R)-526(L-R) | | | 1.2;  1.4 | |
| Wills - Challenge of - Notice of objection - Probate not yet obtained | | 525(R)-526(L) | | | 1.2 | |
| Wills - Challenge of - Order for return of certificate - Motion for directions | | 526(R) | | | 1.3-1.4 | |
| Wills - Challenge of - Order for return of certificate - Probate already obtained | | 526(R) | | | 1.3 | |
| Wills - Challenge of - Order giving directions | | 527(L) | | | 1.5 | |
| Wills - Challenge of - Order to accept or refuse appointment | | 528(L-R) | | | 1.11 | |
| Wills - Challenge of - Probate not yet obtained - Notice of objection | | 525(R)-526(L) | | | 1.2 | |
| Wills - Challenge of - Probate not yet obtained - Order to accept or refuse appointment - challenge validity | | 528(L-R) | | | 1.11 | |
| Wills - Challenge of - Request for notice of commencement of proceeding | | 527(R)-528(L) | | | 1.9 | |
| Wills - Challenge of - Submission of rights to court | | 527(R) | | | 1.7 | |
| Wills - Challenge of - Submission of rights to court - Settlement involving person who has submitted rights | | 527(R) | | | 1.8 | |
| Wills - Challenge of - Suspicious circumstances | | 525(L-R) | | | 1.1 | |
| Wills - Challenge of - Suspicious circumstances - burden of proof | | 525(L-R) | | | 1.1 | |
| Wills - Challenge of - Suspicious circumstances - Presumption of capacity, knowledge, approval removed | | 525(R) | | | 1.1 | |
| Wills - Challenge of - Suspicious circumstances - Removal - Proof of knowledge and approval of will contents | | 525(R) | | | 1.1 | |
| Wills - Challenge of - Validity | | 525(L) | | | 1.1 | |
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| Wills - Charities - beneficiaries | | | 433(L-R) | 9.5 | |
| Wills - child custody - application for permanent appointment | | | 432(R) | 9.2 | |
| Wills - child custody - appointment | | | 432(L) | 9.2 | |
| Wills - Claims against estate - Summary disposition of - SEE Summary disposition of claims against estate | | 537(L) | | | 8 | |
| Wills - client communications | | | 423(R) | 2 | |
| Wills - client communications - factors lawyer can ascertain through client communication | | | 423(R) | 2 | |
| Wills - client instructions - clearly recorded by lawyer | | | 431(L) | 9 | |
| Wills - common tenancy - matrimonial home or cottage | | | 435(L) | 9.7 | |
| Wills - communication w/ client - other family/people present (issues re: undue influence/duress, translation, literacy) | | | 424(L)-425(R) | 2.2; 2.3 | |
| Wills - conditions on bequests - beneficiaries | | | 433(R) | 9.5 | |
| Wills - conflict of interest (both spouses) | | | 427(R) | 4.2 | |
| Wills - Custodian - child - anyone can apply at anytime to be custodians, subordinating any testamentary custodial appointment - s. 21/s. 61(8) CLRA | | | 464(L) | 3 | |
| Wills - Custodians for minor children - Appointment | | | 432(L) | 9.2 | |
| Wills - Custodians for minor children - temporary vs. permanent appointment | | | 432(R) | 9.2 | |
| Wills - dead beneficiary | | | 436(L-R) | 10.3.1 | |
| Wills - Declaration of death | | 534(R) | | | 5.6 | |
| Wills - demand distribution of trust property - beneficiaries at age of majority - *Saunders v Vautier* | | | 439 (L-R) | 10.4.4 | |
| Wills - dependant support claims - adequate provision: moral consideration + equitable sharing of family wealth | | | 426(L-R) | 4.1 | |
| Wills - Dependant support claims - SEE Dependant support claims | | 536(L) | | | 7 | |
| Wills - dependent support claims - adequate provision considerations - *Cummings v Cummings* | | | 426(L-R) | 4.1 | |
| Wills - dependent support claims - criteria: right relationship, providing support, no adequate provision | | | 426(L) | 4.1 | |
| Wills - Detailed description from client | | | 425(L-R) & addendum p.6 | 3 | |
| Wills - disposition of property - issues re: specific property | | | 433(R)-434(L) | 9.6 | |
| Wills - Dispositions of property - antiademption rules (rights re substituted property; SLRA & SDA) | | | 433(R)-434(L) | 9.6 | |
| Wills - documentation - lawyers should request (i.e. separation K’s, title documents, etc) | | | 425(R)-426(L) | 3 | |
| Wills - double legacies, avoiding | | | 436(R) | 10.3.2 | |
| Wills - drafting - inadvertent distributions | | | 435(R)-436(L) | 10.3 | |
| Wills - drafting - starting | | | 435 (L) | 10 | |
| Wills - drafting - testamentary appointments | | | 465(L-R) | 6 | |
| Wills - drafting - when drafting can begin | | | 435 (L) | 10 | |
| Wills - entitlement to spouse - not less than FLA equalization claim | | | 426(R)-427(L) | 4.2 | |
| Wills - estate admin tax is payable only on value of assets governed by will submitted for probate - *Granovsky Estate v Ontario* | | | 429(BL-TR) | 6 | |
| WILLS - ESTATE ADMINISTRATION TAX  See also: tax - estate administration tax | | | 428(R)-430(L) | 6 | |
| Wills - estate administration tax - exclusions | | | 429(L) | 6 | |
| Wills - estate administration tax - rate and excluded property | | | 428(R) - 429(L) | 6 | |
| Wills - estate administration tax - strategies to reduce | | | 429(L) | 6 | |
| Wills - estate administration tax - transfers of property - joint ownership - adverse consequences | | | 429(R)-430(L) | 6 | |
| Wills - Estate Trustee - Appointment | | | 431(L)-432(L) | 9.1 | |
| Wills - estate trustee - appointment (issues re: unusual assets or foreign elements) | | | 431(R)-432(L) | 9.1 | |
| Wills - estate trustee - authority over burial and funeral instructions | | | 432(R) | 9.4 | |
| Wills - estate trustee - conflict of interest | | | 431(R)-432(L) | 9.1 | |
| Wills - estate trustee - foreign | | | 431(R) | 9.1 | |
| Wills - Estate trustee - Originating process - remove or replace | | 533(L) | | | 5.4 | |
| Wills - Estate trustee - Purchase of estate assets by | | 533(R)-534(R) | | | 5.5 | |
| Wills - Estate trustee - Removal and replacement of - Order | | 533(R) | | | 5.4 | |
| Wills - estate trustee - removal of trust company provision | | | 432(L) | 9.1 | |
| Wills - Estate Trustee - Role | | | 431(L) | 9.1 | |
| Wills - estate trustee - trust company | | | 432(L) | 9.1 | |
| Wills - estate trustee - trust company provision for removal | | | 432(L) | 9.1 | |
| Wills - Events that may require review of will (e.g. marriage, divorce) | | | 423(L-R) | 1 | |
| Wills - Factors lawyer can ascertain through client communication | | | 423(R) | 2 | |
| Wills - family home or cottage - questions to ask when leaving to minor children | | | 434(R) | 9.7 | |
| Wills - FLA (Family Law Act) - 3 main changes vs. predecessor | | | 426(R) | 4.2 | |
| Wills - FLA claim - election - if equalization payment chosen by surviving spouse, will entitlement forfeited | | 487(L) | | | 6 | |
| Wills - FLA claim - Surviving spouse elects re: entitlement OR equalization payment | | 487(L) | | | 6 | |
| Wills - FLA claim and strategies re: inheritance of children/children in-laws | | | 428(L) | 4.2 | |
| Wills - FLA equalization claim - minimize exposure to claim | | | 427(R) | 4.2 | |
| Wills - Foreign laws - foreign client or property | | | 431(L) | 8 | |
| Wills - Formal requirements - Indian - Provincial legislation does not apply | 548(L)- 549(L) | | | 7 | |
| Wills - Former spouse - bequest to - when void | | 510(R) | | | 2.8.2 | |
| Wills - Gift to former spouse - when void | | 510(R) | | | 2.8.2 | |
| Wills - Guardians - minor children - property | | | 432(R) | 9.3 | |
| Wills - handwritten requirements | | | 440(L-R) | 11.3 | |
| Wills - holograph requirements | | | 440(L-R) | 11.3 | |
| Wills - holographic wills - signing | | | 440(L-R) | 11.3 | |
| Wills - illiteracy | | | 424(R) | 2.3 | |
| Wills - illiteracy - communication considerations | | | 424(R) | 2.3 | |
| Wills - inadvertent distributions | | | 435(R)-436(L) | 10.3 | |
| Wills - income tax - capital property - deemed disposition at death | | | 430(R) | 7 | |
| Wills - income tax - charitable gifts | | | 430(R) | 7 | |
| Wills - Income tax - key considerations | | | 430(R)-431(L) | 7 | |
| Wills - Income tax - liability belongs to the estate | | | 430(R)-431(L) | 7 | |
| Wills - income tax - RRSPs and RRIFs | | | 430(R) | 7 | |
| Wills - Incorporation by reference of legal memoranda - Requirements | | | 435(R) | 10.2 | |
| Wills - Indian - Declared void - When | 549(L) | | | 7 | |
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| Wills - Indian - Intestacy | 549(L-R)-550(L) | | | 8 | |
| Wills - Indian - Intestacy - Children - Inadequate provision for | 549(R) | | | 8 | |
| Wills - Indian - Intestacy - Descendants & ascendants | 549(R)-550(L) | | | 8 | |
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| Wills - Indians - SEE Indian wills and estates | 547 | | | 1 | |
| Wills - informal - holographic wills | | | 440(L-R) | 11.3 | |
| Wills - information gathering | | | 425(L-R)-426(L) | 3 | |
| Wills - inheritance - children/children in-laws - strategies to prevent exposure to FLA equalization claim | | | 428(L) | 4.2 | |
| Wills - International conventions re: international wills | | | 440(L) | 11.2 | |
| Wills - international wills - signing | | | 440(L) | 11.2 | |
| Wills - Interpreter - caution against using family members | | | 424(L) | 2.3 | |
| Wills - Intestacy - Rollover - spousal | | | 470(L-R) | 3.1.1 | |
| Wills - Invalid - Indian - When | 549(L) | | | 7 | |
| Wills - investment authority - trusts | | | 437(R) | 10.4.1 | |
| Wills - Joint bank accounts - ascertain client’s intention | | | 425(BR)-426(TL) | 3 | |
| Wills - joint estate trustees | | | 431(R) | 9.1 | |
| Wills - joint tenancy - matrimonial home or cottage | | | 435(L) | 9.7 | |
| Wills - Knowledge and approval - Presumption of | | 525(L) | | | 1.1 | |
| Wills - Language barrier - interpreter | | | 424(R) | 2.3 | |
| Wills - lapse | | | 436(L-R) | 10.3.1 | |
| Wills - Lapse - beneficiary not alive at relevant time | | | 436(L-R) | 10.3.1 | |
| Wills - Lapse - s.23 SLRA - Gift falls into residue of the estate | | | 436(R) | 10.3.1 | |
| Wills - Lawyer should request detailed information re: personal circumstances | | | 425(L-R) & addendum p.6 | 3 | |
| Wills - Liability for tax - personal representative  SEE: Personal Representative | | | 468(L-R) | 2 | |
| Wills - Locating a will - Prior to Election for Equalization | | 487(R)- 488(L) | | | 6.3 | |
| Wills - Mandatory mediation of estate matters - SEE Mandatory mediation - Estates | | 537(R)- 538(L) | | | 9 | |
| Wills - marriage contract - give up right to FLA equalization claim | | | 427(R) | 4.2 | |
| Wills - marriage revokes will [unless will made in contemplation of marriage] | | | 425(TR) | 3 | |
| Wills - Matrimonial home or cottage  See also: matrimonial home or cottage | | | 434(R)-435(L) | 9.7 | |
| Wills - matrimonial home or cottage - common tenancy | | | 435(L) | 9.7 | |
| Wills - matrimonial home or cottage - Duty of Estate Trustee to turn assets into income-producing assets | | | 434(R) | 9.7 | |
| Wills - matrimonial home or cottage - estate trustee obligated to sell | | | 434(R) | 9.7 | |
| Wills - Matrimonial home or cottage - inherited by one child only | | | 434(R) | 9.7 | |
| Wills - matrimonial home or cottage - joint tenancy | | | 435(L) | 9.7 | |
| Wills - matrimonial home or cottage - joint tenancy vs. tenancy in common - leaving to two or more children | | | 435(L) | 9.7 | |
| Wills - matrimonial home or cottage - leaving to stay-at-home adult child and questions to ask | | | 434(R) | 9.7 | |
| Wills - matrimonial home or cottage - leaving to two or more children | | | 435(L) | 9.7 | |
| Wills - matrimonial home or cottage - questions to ask when leaving to minor children | | | 434(R) | 9.7 | |
| Wills - Matrimonial home or cottage - retention of | | | 434(R) | 9.7 | |
| Wills - matrimonial property claim - applicable when one spouse dies | | | 426(R) | 4.2 | |
| Wills - matrimonial property claims | | | 426(R)-428(TR) | 4.2 | |
| Wills - matrimonial property claims - FLA claim vs. will - strategy considerations | | | 426(R) - 427(L-R) | 4.2 | |
| Wills - memoranda - incorporation by reference | | | 435(R) | 10.2 | |
| Wills - minimize exposure to FLA equalization claim | | | 427(R) | 4.2 | |
| Wills - minor children - guardians - property | | | 432(R) | 9.3 | |
| Wills - Multiple - Bad Assets - require a probated will to transfer | | | 429(BL) | 6 | |
| Wills - Multiple - estate administration tax | | | 429(BL) | 6 | |
| Wills - multiple - estate administration tax - private corporation shares | | | 429(R) | 6 | |
| Wills - Mutual Wills | | | 428(R) | 5 | |
| Wills - Mutual Wills - absent written agreement stating mutual will intention, courts unlikely to establish oral contract to make mutual wills | | | 428(R) | 5 | |
| Wills - Mutual Wills - Domestic Contract strategy - upon survival, each party will not change their will | | | 428(R) | 5 | |
| Wills - Mutual Wills Doctrine - absence of written agreement re mutual will = mirror will | | | 428(R) | 5 | |
| Wills - Natural objects of his/her bounty - testamentary capacity | | | 423(R) | 2.1 | |
| Wills - no time - handwritten - holographic will | | | 440(L-R) | 11.3 | |
| Wills - no witness - handwritten - holographic will | | | 440(L-R) | 11.3 | |
| Wills - original - storage | | | 440(R) | 12 | |
| Wills - Perpetuities - avoiding | | | 438(R) | 10.4.2 | |
| Wills - Perpetuities - common law rule | | | 438(L) | 10.4.2 | |
| Wills - Perpetuities - successive interests | | | 438(L) | 10.4.2 | |
| Wills - *Perpetuities Act* (s.4: post Sept. 6, 1966) | | | 438(L) | 10.4.2 | |
| Wills - power of appointment given to child - *Saunders v Vautier* rule invoked - *Robinson v Royal Trust Company; Guest v Lott* | | | 439 (L-R) | 10.4.4 | |
| Wills - powers - administrative - examples | | | 435(L-R) | 10.1 | |
| Wills - Presumed deceased - declaration | | 534(R) | | | 5.6 | |
| Wills - Presumed deceased - Declaration of death | | 534(R) | | | 5.6 | |
| Wills - Proof of - Lost or destroyed will | | 530(L) | | | 4.1 | |
| Wills - Proof of - solemn form | | 529(R)- 530(L) | | | 4 | |
| Wills - Proper identification of beneficiaries | | | 433(L) | 9.5 | |
| Wills - property of minor children - guardians | | | 432(R) | 9.3 | |
| Wills - Purchase of estate assets by estate - Court approval - Conditions of | | 533(R)-534(R) | | | 5.5 | |
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| Wills - Purchase of estate assets by estate trustee - Applications under R. 14.05(3) ROCP | | 533(R) | | | 5.5 | |
| Wills - Purchase of estate assets by estate trustee - Asset valuation | | 534(R) | | | 5.5 | |
| Wills - rationale for information gathering - assets | | | 425(L) | 3 | |
| Wills - reduce estate administration tax exposure | | | 429(L) | 6 | |
| Wills - Removal and replacement of estate trustee - Application to Sup Ct | | 533(L-R) | | | 5.4 | |
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| Wills - responsibilities - solicitor | | | 423(L) | 1 | |
| Wills - Revocation - marriage (unless will made in contemplation of marriage) | | | 425(TR) | 3 | |
| Wills - RRSPs and RRIFs - income tax | | | 430(R) | 7 | |
| Wills - rule against perpetuities | | | 438(L) | 10.4.2 | |
| Wills - Rule in *Saunders v Vautier* | | | 439 (L-R) | 10.4.4 | |
| Wills - Search for | | 499(R)-500(L) | | | 1.1.1 | |
| Wills - signing - Affidavit of Execution | | | 440(TL) | 11.1 | |
| Wills - signing - formal wills | | | 439(R) | 11.1 | |
| Wills - signing - holograph wills | | | 440(L-R) | 11.3 | |
| Wills - signing - international wills | | | 440(L) | 11.2 | |
| Wills - Solicitor liability, accountability to clients and beneficiaries | | | 423(L) | 1 | |
| Wills - Solicitor to inform re: future events necessitating review of will (e.g. marriage, divorce, etc.) | | | 423(L-R) | 1 | |
| Wills - Solicitor’s duty - ensure no practical barriers re: estate trustee admin | | | 423(L) | 1 | |
| Wills - Solicitor’s responsibilities (List of) | | | 423(L) | 1 | |
| Wills - Specific claims - Rule 14.05 ROCP | | 530(L-R) | | | 5 | |
| Wills - Specific claims - Rule 14.05(3)(a) & (d) ROCP - Application for advice and direction on interpretation of will | | 531(L-R) | | | 5.2 | |
| Wills - Specific claims - Rule 14.05(3)(a) ROCP - Purchase of estate assets by estate trustee | | 533(R)- 534(R) | | | 5.5 | |
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| Wills - Specific claims - Rule 14.05(3)(f) ROCP - Variation of trusts | | 535(L-R) | | | 6 | |
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| Wills - statutory investing rules - *Trustee Act* | | | 437(R)-438(L) | 10.4.1 | |
| Wills - Storage | | | 440(R) | 12 | |
| Wills - Storage - presumed destroyed if not found | | | 440(R) | 12 | |
| Wills - strategy considerations re: will vs. FLA claim | | | 426(R)-427(L-R) | 4.2 | |
| Wills - Sufficient information to support affirmative conclusions re capacity and undue influence | | | 423 (R) | 2 | |
| Wills - Summary disposition of claims against estate - SEE Summary disposition of claims against estate | | 537(L) | | | 8 | |
| Wills - Suspicious circumstances | | 525(L-R) | | | 1.1 | |
| Wills - Suspicious circumstances - Onus | | 525(L) | | | 1.1 | |
| Wills - Suspicious circumstances - Presumption of capacity, knowledge, approval removed | | 525(R) | | | 1.1 | |
| Wills - Suspicious circumstances - Relationship to undue influence and/or lack of testamentary capacity | | 525(L-R) | | | 1.1 | |
| Wills - Suspicious circumstances - Removal - Proof of knowledge and approval of will contents | | 525(R) | | | 1.1 | |
| Wills - Suspicious circumstances and presumption of capacity spent - *Vout v Hay* | | | 423(R) | 2 | |
| Wills - testamentary appointments - drafting considerations | | | 465(L-R) | 6 | |
| Wills - testamentary capacity | | | 423(R) - 424(L) | 2.1 | |
| Wills - testamentary capacity - duty to personally interview client | | | 423(R)-424(L) | 2.1 | |
| Wills - testamentary capacity - experts (medicine/psychology) | | | 423(R) | 2.1 | |
| Wills - testamentary capacity - nature and extent of assets | | | 423(R) | 2.1 | |
| Wills - Testamentary capacity - Test [capable of understanding nature and extent of assets] | | | 423(R) | 2.1 | |
| Wills - trusts - beneficiaries at age of majority - demand distribution of trust property - *Saunders v Vautier* | | | 439 (L-R) | 10.4.4 | |
| Wills - Trusts - Custodian or guardian of property for child as sub-trustee | | | 464(R)-465(L) | 5 | |
| Wills - Trusts - estate trustee interaction with testamentary custodian | | | 465(L-R) | 6 | |
| Wills - Trusts - Estate trustee’s investment authority | | | 437(R) | 10.4.1 | |
| Wills - trusts - excess income - *Accumulations Act* | | | 438(R) | 10.4.3 | |
| Wills - Trusts - For minors - Estate trustee may pay up to $10K to custodian - s. 51 CLRA | | | 465(L) | 5 | |
| Wills - Trusts - For minors - generally, only trustee can possess and spend trust resources on behalf of minor child - s. 51 CLRA | | | 464(R)-465(L) | 5 | |
| Wills - Trusts - For minors - payments to custodian | | | 465(L) | 5 | |
| Wills - Trusts - For minors - trustee cannot delegate fiduciary obligations | | | 464(R)-465(L) | 5 | |
| Wills - trusts - income tax | | | 430(R)-431(L) | 7 | |
| Wills - trusts - power of appointment given to child - *Saunders v Vautier* rule invoked | | | 439 (L-R) | 10.4.4 | |
| Wills - trusts issues | | | 437(L) | 10.4 | |
| Wills - Ultimate distribution | | | 437(L) | 10.3.3 | |
| Wills - undue influence or duress - definition | | | 424(L) | 2.2 | |
| Wills - Use of language in, (sufficiently clear and unambiguous) | | | 423(L) | 1 | |
| Wills - use of plain language | | | 425(L) | 2.3 | |
| Wills - Variation of trusts - Applications under R. 14.05(3) ROCP - SEE Variation of trusts | | 535(L-R) | | | 6 | |
| Wills - witness - bequest to - void if witness is beneficiary or spouse of beneficiary unless court satisfied of no improper or undue influence | | | 439(R) | 11.1 | |
| Wills - witness - not beneficiaries | | | 439(R) | 11.1 | |
| Wills -- beneficiaries - conditions on bequests | | | 433(R) | 9.5 | |
| Wills – anti-ademption rules - dispositions of property | | | 433(R)-434(L) | 9.6 | |
| Wills and Estates - First Nations - SEE Indian wills and estates | 547 | | | 1 | |
| Wills and estates - Mental incompetence - Indian | 550(L-R) | | | 11 | |
| Witness - POA - execution | | | 448(R) | 6 | |
| Witness - to Will - Bequest to - When Void | | 510(L-R) | | | 2.8.1 | |
| Witnesses - Bequest to | | | 439(R) | 11.1 | |
| Witnesses - POA - persons disqualified as | | | 442(R)-443(L) | 3.3 | |
| Witnesses - signing wills - formal | | | 439(R) | 11.1 | |
| Witnesses - will signing - should not be beneficiaries | | | 439(R) | 11.1 | |
| Wright v Canada - insolvent estates - settle debts - assets - creditors | | 514(L) | | | 4.4.1 | |
| *York Condominium Corp No 382 v Jay-M Holdings Ltd* - Limitations periods in estate proceedings - Ultimate limitation period applies to will challenges | | 540(R) | | | 11.3 | |