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| Definition – “as a consequence thereof” - rollover - tax | 469(R)-470(L) | 3.1.1 |
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| Estate Administration - Distribution - Intestacy - Succession Law Reform Act - Spouse Definition (SLRAs. 44) | 515(L) | 5.3.1 |
| Estate Administration - Distribution - Intestacy - Succession Law Reform Act - Spouse Preferential Share (SLRA s. 45) | 515(L) | 5.3.2(a) |
| Estate Administration - Distribution - Lapsed Devise - No Lapse | 517(L) | 5.5.1 |
| Estate Administration - Distribution - Mortgage on Land | 517(L) | 5.5.2 |
| Estate Administration - Distribution - Persons Born Out of Wedlock | 516(L) | 5.4 |
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| Estate Administration - Distribution - Persons Born Out of Wedlock - Judicial Determination | 517(L) | 5.4.3 |
| Estate Administration - Distribution - Persons Born Out of Wedlock - Judicial Determination - Reasonable Inquiries (See also section 5.4.1 at p 514(L)) | 517(L) | 5.4.3 |
| Estate Administration - Distribution - Persons Born Out of Wedlock - Reasonable Inquiries - Ancestry Database (See also 5.4.2 “Judicial determination, p 514(L)) | 516(R) | 5.4.1 |
| Estate Administration - Distribution - Persons Born Out of Wedlock - Reasonable Inquiries - liability (See also 5.4.2 “Judicial determination, p 514(L)) | 516(R) | 5.4.1 |
| Estate Administration - Distribution - Persons Born Out of Wedlock - Reasonable Inquiries (See also 5.4.2 “Judicial determination, p 514(L)) | 516(R) | 5.4.1 |
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| Estate Administration - Distribution - Receipts/Releases | 517(R)-518(L) | 5.6 |
| Estate Administration - Distribution - Receipts/Releases - Legacies | 517(R)-518(L) | 5.6.1 |
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| ESTATE ADMINISTRATION - DISTRIBUTION - SUCCESSION LAW REFORM ACT - INTESTACY | 515(L)-516(L) | 5.3 |
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| Estate Administration - During Litigation - bond - requirements | 506(R) | 2.5 |
| Estate Administration - During Litigation - officer of the court, as | 506(R) | 2.5 |
| Estate Administration - During Litigation - rights & powers | 506(R) | 2.5 |
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| Estate Administration - Duty - Lawyer - Advising Estate Where Two or More Trustees - Must Abide by Both, Get Consent | 500(L) | 1.1.2 |
| Estate Administration - Duty - Lawyer - Contacting Deceased Client’s Family re: Will | 499(R) | 1.1.1 |
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| Estate Administration - Duty - Lawyer - Obligation to Advise Client - Offence - Estate Administration Tax | 510(L) | 2.7.1 |
| Estate Administration - Duty - Lawyer - to advise re: Organ Donation (Trillium Gift of Life Network Act) | 500(LR) | 1.1.4 |
| Estate Administration - Duty - Lawyer - to advise trustee re: responsibilities of Security and Determination of Assets | 501(LR) | 1.2 |
| Estate Administration - Duty - Lawyer - Will Search | 499(R) – 500(L) | 1.1.1 |
| Estate Administration - Estate administration tax - Assessments by Minister of Finance - Estate Administration Tax Act, 1998 | 508(L) - 510(L) | 2.7.1 |
| Estate Administration - Estate Administration Tax - Calculation - assets not included | 507(R) | 2.7 |
| Estate Administration - Estate Administration Tax - Excluded Property & Encumbrances on Real Property | 507(R)-508(L) | 2.7 |
| Estate Administration - Estate Administration Tax - Excluded Property from calculation | 507(R) | 2.7 |
| Estate Administration - Estate Administration Tax - Liability for Failure to Provide Info & Making False or Misleading Statements or Omissions | 509(R)-510(L); Addendum 6 | 2.7.1 |
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| Estate Administration - Estate Administration Tax - Reassessments - Challenges to | 509(R) | 2.7.1 |
| Estate Administration - Estate Administration Tax - Reassessments - Estate Distribution Notice | 509(R) | 2.7.1 |
| Estate Administration - Estate Administration Tax - Reassessments - No Clearance Certificate Mechanism | 509(R) | 2.7.1 |
| Estate Administration - Estate Administration Tax - Reassessments (Estate Administration Tax Act) - Time Periods | 509(L); Addendum 6 | 2.7.1 |
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| Estate Administration - Estate Administration Tax - Required before Certificate Issued | 507(L) | 2.7 |
| Estate Administration - Estate Administration Tax - When required to be paid | 507(L) | 2.7 |
| Estate Administration - Estate Administration Tax - Where application for Ancillary or Resealing of appointment - assets included | 508(LR) | 2.7 |
| Estate Administration - Estate Administration Tax - Where Multiple wills | 508(LR) | 2.7 |
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| Estate Administration - Estate Trustee - Duty - Locating a Will | 499(R) - 500(L) | 1.1.1 |
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| Estate Administration - Estate Trustee Authority to deal with property (certificate of appointment is evidence of that) | 505(L) | 2.3 |
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| Estate Administration - Funeral Expenses | 500(L) | 1.1.3 |
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| Estate Administration - Lawyer - Duty - Advising Estate Where Two or More Trustees - Must Abide by Both, Get Consent | 500(L) | 1.1.2 |
| Estate Administration - Lawyer - Duty - Contacting Deceased Client’s Family re: Will | 499(R) | 1.1.1 |
| Estate Administration - Lawyer - Duty - Notice - Communication with persons entitled to benefit | 500(R) - 501(L) | 1.1.5 |
| Estate Administration - Lawyer - Duty - to advise estate trustee of terms of will | 500(L) | 1.1.2 |
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| Estate Administration - Security and Determination of Assets - cash/moneys on deposit | 501(R) | 1.2.1 |
| Estate Administration - Security and Determination of Assets - contact lawyer who drew up will | 501(L) | 1.2 |
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| Estate Administration Tax - Calculation - assets not included | 507(R) | 2.7 |
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| Estate Administration Tax - Certificate of Ancillary Appointment of Estate Trustee- assets included | 508(LR) | 2.7 |
| Estate Administration Tax - Excluded Property & Encumbrances on Real Property | 507(R)-508(L) | 2.7 |
| Estate Administration Tax - Excluded Property from calculation | 507(R) | 2.7 |
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| Estate Administration Tax - Obligation to Provide Info | 508(R)-509(L); Addendum 6 | 2.7.1 |
| Estate Administration Tax - Offence - Failure to Provide Info & Making False or Misleading Statements or Omissions | 509(R)-510(L) | 2.7.1 |
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| Estate Administration Tax - Private corporation shares - multiple wills | 429(R) | 6 |
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| Estate Administration Tax - Reassessments - Estate Distribution Notice | 509(R) | 2.7.1 |
| Estate Administration Tax - Reassessments - No Clearance Certificate Mechanism | 509(R) | 2.7.1 |
| Estate Administration Tax - Reassessments (Estate Administration Tax Act) - Time Periods | 509(L) | 2.7.1 |
| Estate Administration Tax - Reassessments by Minister of Revenue/Finance | 508(L) - 510(L) | 2.7.1 |
| Estate Administration Tax - Required before Certificate Issued | 507(L) | 2.7 |
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| Estate Administration Tax - strategies to reduce exposure | 429(L) | 6 |
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| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Advice and direction on interpretation of a Will (r 14.05(3)(a) and (d) - Jurisdiction (Ont SCJ) | 531(R) | 5.2 |
| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Advice and direction on interpretation of a Will (r 14.05(3)(a) and (d) - No Questions of exercise of Discretion | 531(LR) | 5.2 |
| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Advice and direction on interpretation of a Will (r 14.05(3)(a) and (d) - Questions NOT to be asked | 531(R) - 532(L) | 5.2.1 |
| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Advice and direction on interpretation of a Will (r 14.05(3)(a) and (d) - Questions NOT to be asked - Disagreement re: sale of asset (Re Fulford; RE Wright) | 532(L) | 5.2.1 |
| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Advice and direction on interpretation of a Will (r 14.05(3)(a) and (d) - Questions NOT to be asked - exercise of Trustee discretion (Re Fulford; RE Wright) | 532(L) | 5.2.1 |
| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Advice and direction on interpretation of a Will (r 14.05(3)(a) and (d) - Questions NOT to be asked - Hypothetical or Future Questions | 531(R) - 532(L) | 5.2.1 |
| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Advice and direction on interpretation of a Will (r 14.05(3)(a) and (d) - Trustee Act s. 60 | 531(LR) | 5.2 |
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| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Application Record - Respondent’s Factum | 531(L) | 5.1.2 |
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| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Application to ascertain heirs (rr 14.05(3)(a)(b) and (d)) - Affidavit | 532(R) | 5.3 |
| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Application to ascertain heirs (rr 14.05(3)(a)(b) and (d)) - Intestacy | 532(R)-533(L) | 5.3 |
| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Application to ascertain heirs (rr 14.05(3)(a)(b) and (d)) - Motion for directions | 532(R)-533(L) | 5.3 |
| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Application to ascertain heirs (rr 14.05(3)(a)(b) and (d)) - Motion for directions | 532(R)-533(L) | 5.3 |
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| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Application to ascertain heirs (rr 14.05(3)(a)(b) and (d)) - Procedure (Heir or Trustee) | 532(R) | 5.3 |
| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Application to ascertain heirs (rr 14.05(3)(a)(b) and (d)) - Proceeding | 532(R) | 5.3 |
| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Application to ascertain heirs (rr 14.05(3)(a)(b) and (d)) - Report after judgment (r 54.06) | 533(L) | 5.3 |
| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Necessary Material | 530(R)-531(L) | 5.1.1 |
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| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Purchase of Estate Asset by the Estate Trustee | 530(LR); 533(R)-534(LR) | 5.1; 5.5 |
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| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Purchase of Estate Asset by the Estate Trustee - Authority (Trustee Act s 60) | 533(R) | 5.5 |
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| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Removal and Replacement of an Estate Trustee | 530(LR); 533(LR) | 5.1; 5.4 |
| Estate Litigation - Applications to the court pursuant to r 14.05(3) - Removal and Replacement of an Estate Trustee - Affidavit, Contents | 533(L) | 5.4 |
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| Estate Trustee - Accounting - Passing Accounts | 519(R) | 7.3 |
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| Estate Trustee - Accounting - Passing Accounts - Application to pass Accounts - Notice and Service | 520(L) | 7.3.2 |
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| Estate Trustee - Accounting - Passing Accounts - Disposition on passing of accounts | 520(LR) | 7.3.3 |
| Estate Trustee - Accounting - Passing Accounts - Disposition on passing of accounts - Hearing (Viva Voce Evidence and examination) | 520(L) | 7.3.3 |
| Estate Trustee - Accounting - Passing Accounts - Disposition on passing of accounts - Right of Appeal to Divisional Court | 520(R) | 7.3.3 |
| Estate Trustee - Accounting - Passing Accounts - Disposition on passing of accounts - Statement of Submission of Rights | 520(R) | 7.3.3 |
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| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation | 520(R) - 523(R) | 7.3.4 |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - By Will or Agreement (Trustee Act s. 61(5)) | 521(R)-522(L) | 7.3.4(c) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - By Will or Agreement (Trustee Act s. 61(5)) - Corporate Trustees | 521(R)-522(L) | 7.3.4(c) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Charging Against Estate | 522(L) | 7.3.4(d) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Charging Against Estate - Care and Management Fee | 522(L) | 7.3.4(d) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Charging Against Estate - Court’s Discretion | 522(L) | 7.3.4(d) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Charging Against Estate - Income/Revenue versus Capital | 522(L) | 7.3.4(d) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Lawyer Acting as Estate Trustee | 522(R) | 7.3.4(f) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Lawyer Acting as Estate Trustee - Lawyer Entitled to Pre-take | 522(R)-523(R) | 7.3.4(f); but see 7.3.4(g) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Lawyer Acting as Estate Trustee - Separate Roles/Fees (Trustee Act S. 61(4)) | 522(R) | 7.3.4(f) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Lawyers’ Fees | 523(LR) | 7.3.4(g) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Lawyers’ Fees - Charge against Estate Trustee Compensation | 523(R) | 7.3.4(g) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Lawyers’ Fees - Contested Hearing - Pre-taking | 523(R) | 7.3.4(g) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Lawyers’ Fees - Costs for Beneficiary Counsel | 523(R) | 7.3.4(g) |
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| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Lawyers’ Fees - For Passing with a Hearing | 523(R) | 7.3.4(g) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Lawyers’ Fees - For Passing without a Hearing (Tariff C) | 523(LR) | 7.3.4(g) |
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| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Lawyers’ Fees - Request for Increased Costs - Deadlines | 523(LR) | 7.3.4(g) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Lawyers’ Fees - Request for Increased Costs - Material to be filed | 523(R) | 7.3.4(g) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Lawyers’ Fees - Request for Increased Costs - Notice and Service | 523(LR) | 7.3.4(g) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Pre-taking of Compensation | 522(LR) | 7.3.4(e) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Pre-taking of Compensation - Lawyer permitted to Pre-Take | 522(R) | 7.3.4(f) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Pre-taking of Compensation - Payment of Interest | 522(LR) | 7.3.4(e) |
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| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Special Compensation | 521(R) | 7.3.4(b) |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation - Special Compensation - Common Circumstances | 521(R) | 7.3.4(b) |
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| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation (Estate Trustee’s Act s. 61) | 520(R) | 7.3.4 |
| Estate Trustee - Accounting - Passing Accounts - Estate Trustee’s Compensation (Estate Trustee’s Act s. 61) - Court Recognized Tariff | 520(R)-521(L) | 7.3.4(a) |
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| Estate Trustee - Accounting - Separation of Funds | 519(L) | 7.1 |
| Estate Trustee - Accounting - Statement for Beneficiaries | 519(LR) | 7.2 |
| Estate Trustee - Accounting - Statements for beneficiaries | 519(LR) | 7.2 |
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| Estate Trustee - Accounting - Statements for beneficiaries - No Approval/Consent - Pass to Ont SCJ | 519(LR) | 7.2 |
| Estate Trustee - Accounting - Statements for beneficiaries - Reserve Fund | 519(LR) | 7.2 |
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| Estate Trustee - Advertisement for creditors - Beneficiaries' liability | 513(L) | 4.2.1 |
| Estate Trustee - Advertisement for creditors - effects of - Estate trustee's liability | 513(L) | 4.2.1 |
| Estate Trustee - Advertisement for creditors - form of | 513(R) | 4.2.2 |
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| Estate Trustee - Advertisement for creditors - when advertising essential | 513(R) | 4.2.5 |
| Estate Trustee - Advertisement for creditors - when required | 513(R) | 4.2.5 |
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| Estate Trustee - Advice and direction on interpretation of a Will (r 14.05(3)(a) and (d) - Questions NOT to be asked of court (Hypothetical, Future, or exercise of Discretion) | 531(R) - 532(L) | 5.2.1 |
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| Estate trustee - Application for advice and direction - Liability of | 531(R) | 5.2 |
| Estate trustee - Application for advice and direction - Questions that should not be asked of the court | 531(R) - 532(L) | 5.2.1 |
| Estate trustee - Application for advice and direction - Role of the estate trustee | 532(LR) | 5.2.2 |
| Estate trustee - Application to ascertain heirs - Applications under R. 14.05(3) | 532(R)-533(L) | 5.3 |
| Estate trustee - Application to ascertain heirs - Initiated by estate trustee - Order directing a reference | 532(R)-533(L) | 5.3 |
| Estate trustee - Application to ascertain heirs - Initiated by individual claiming to be heir - Onus to prove | 532(R) | 5.3 |
| Estate Trustee - Applications to the court pursuant to r 14.05(3) - Role of the Estate Trustee | 532(LR) | 5.2.2 |
| Estate Trustee - Applications to the court pursuant to r 14.05(3) - Role of the Estate Trustee - Materials to be filed | 532(L) | 5.2.2 |
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| Estate Trustee - Applications to the court pursuant to r 14.05(3) - Role of the Estate Trustee - Oral Arguments, content | 532(LR) | 5.2.2 |
| Estate Trustee - Applications to the court pursuant to r 14.05(3) - Role of the Estate Trustee - Trustees’ Disagreement (r 9: Applicant/Respondent) | 532(LR) | 5.2.2 |
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| Estate Trustee - Appointment - Conflict of interest | 432(L) | 9.1 |
| Estate Trustee - Appointment - foreign estate trustee | 431(R) | 9.1 |
| Estate Trustee - Appointment - Trust Company | 432(L) | 9.1 |
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| Estate Trustee - Appointment of Estate Trustee - with a will | 504(R) - 505(R) | 2.3 |
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| Estate Trustee - Asset Administration - Marketable Bonds, Debentures, Marketable Stock - Requirements | 511(R) | 3.1 |
| ESTATE TRUSTEE - ASSET ADMINISTRATION - REAL ESTATE | 512(R)-513(L) | 3.2 |
| Estate trustee - asset administration - real estate - land titles - properties having value over $50,000 | 512(R)-513(L) | 3.2 |
| Estate Trustee - Asset administration - Real estate - registration of title - requirements | 512(R)-513(L) | 3.2 |
| Estate Trustee - Asset administration - real estate - requirements - land titles | 512(R)-513(L) | 3.2 |
| Estate Trustee - Asset administration - real estate - requirements - registry system | 512(R)-513(L) | 3.2 |
| Estate Trustee - Asset Administration - Real Estate - Transfer of Title - Requirements | 512(R)-513(L) | 3.2 |
| ESTATE TRUSTEE - ASSET ADMINISTRATION - SECURITIES | 511(L) | 3.1 |
| Estate Trustee - Asset Administration - Securities - Additional Considerations | 512(LR) | 3.1.4 |
| Estate Trustee - Asset administration - Securities - requirements | 511(LR) | 3.1 |
| Estate Trustee - Asset Administration - Securities - Transfer requirements - Foreign Companies | 512(L) | 3.1.3 |
| Estate Trustee - Asset administration - Securities - transfer requirements - must be in bearer or negotiable form (additional considerations) | 512(R) | 3.1.4 |
| Estate Trustee - Asset administration - Securities - transfer requirements - ON companies | 511(R) | 3.1.1 |
| Estate Trustee - Asset administration - Securities - transfer requirements - QC companies | 512(L) | 3.1.2 |
| Estate Trustee - Asset administration - Securities - transfer requirements - shares registered in name of minor (additional considerations) | 512(R) | 3.1.4 |
| Estate Trustee - Asset administration - Securities - transfer requirements - Stock registered in name of limited company (additional considerations) | 512(L) | 3.1.4 |
| Estate Trustee - Asset administration - Securities - transfer requirements - transfer in the US (additional considerations) | 512(L) | 3.1.4 |
| 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 is evidence of that) | 505(L) | 2.3 |
| Estate Trustee - Bequest - to Former Spouse (r. 74.15) | 510(R) | 2.8.2 |
| Estate Trustee - Bequest - To witness - when void (r. 74.15) | 510(LR) | 2.8.1 |
| Estate Trustee - Certificate of Ancillary Appointment of Estate Trustee- estate administration tax - assets included | 508(LR) | 2.7 |
| Estate Trustee - Certificate of Appointment of Estate Trustee | 504(L) - 511(L) | 2 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Certificate of Ancillary Appointment of Estate Trustee With a Will | 504(R) | 2.2 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Certificate of Ancillary of Estate Trustee With a Will | 504(R) | 2.2 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Certificate of Appointment of Estate Trustee During Litigation | 504(R) | 2.2 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Certificate of Appointment of Estate Trustee Without a Will | 504(R) | 2.2 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Certificate of Appointment of Foreign Estate Trustee’s Nominee as Estate Trustee Without a Will | 504(R) | 2.2 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Certificate of Appointment of Succeeding Estate Trustee With a Will | 504(R) | 2.2 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Certificate of Appointment of Succeeding Estate Trustee Without a Will | 504(R) | 2.2 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Confirmation of Resealing of Appointment of Estate Trustee | 504(R) | 2.2 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Court Status Certificate - Authority on Death of One Trustee | 505(LR); Addendum 6 | 2.3 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - During Litigation - appointment procedure | 506(R) | 2.5 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - During Litigation - authority | 506(R) | 2.5 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - During Litigation - Certificate of Appointment application - procedural requirements | 506(R) | 2.5 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - During Litigation - court order for appointment - requirements | 506(R) | 2.5 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - During Litigation - officer of the court, as | 506(R) | 2.5 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - During Litigation - Parties to Litigation Generally Not Appointed | 506(R) | 2.5 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - During Litigation - purpose & authority | 506(R) | 2.5 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - During Litigation - rights & powers | 506(R) | 2.5 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - During Litigation - time of appointment | 506(R) | 2.5 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - During Litigation - who cannot be appointed | 506(R) | 2.5 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Estate Administration Tax must be paid before issued | 507(L) | 2.7 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Estate Administration Tax must be paid before issued - exception (r 74.13 and Estate Administration Tax Act) | 507(L) | 2.7 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Intestacy (Without a Will) - Source of Authority | 504(L) | 2.1 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Litigation Administrator | 504(R) | 2.2 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Litigation Administrator | 506(R) - 507(L) | 2.6 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Named in Will (With a Will)- Source of Authority | 504(L) | 2.1 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Not Obtained - Apply for Litigation Administrator | 506(R) - 507(L) | 2.6 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Purpose | 504(L) | 2.1 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Purpose | 504(L) | 2.1 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Security Bond - Cancellation by court | 511(L) | 2.9.2 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Security Bond - Cancellation by court | 511(L) | 2.9.3 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Security Bond - Surrender of Bond | 511(L) | 2.9.3 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Security Bond - When not required or dispensed with | 511(L) | 2.9.2 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Security Bond - When reduced | 511(L) | 2.9.2 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - When Security Bond Required (Non-residency in Commonwealth) | 510(R) | 2.9 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - where issued (Ont SCJ) | 504(R) | 2.3 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - where issued (Ont SCJ) - Registrar may issue (Rule 74.14) | 505(L) | 2.3 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - With a Will - Circumstances when Estate Trustee should apply | 505(LR); Addendum 6 | 2.3 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - With a Will - definition | 504(R) - 505(L) | 2.3 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - With a Will - Estates Act Prohibition Against appointment of Non-Resident Trustee (Re Estate William Armstrong) | 505(L) | 2.3 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - With a Will - evidence of trustee's authority | 505(L) | 2.3 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - With a Will - No Person Alive Competent or Willing | 505(L) | 2.3 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - With a Will - Renunciation of Trusteeship | 505(L) | 2.3 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - With a Will - when granted | 505(L) | 2.3 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - With a Will - when not issued - Person not resident in Ontario | 505(L) | 2.3 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - With a Will - where issued (Ont SCJ) | 504(R) | 2.3 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - With a Will - where no person named in will alive, competent, willing - Requirements | 505(L) | 2.3 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Without a Will - Estates Act Prohibition Against appointment of Non-Resident Trustee (Re Estate William Armstrong) | 506(L) | 2.4 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Without a Will - evidence of authority to act (and right to certificate) | 505(R) | 2.4 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Without a Will - evidence of authority to act (and right to certificate) - no collateral proceedings | 505(R) | 2.4 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Without a Will - issued to creditor | 506(L) | 2.4 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Without a Will - material to be filed | 506(L) | 2.4 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Without a Will - No Retroactive Effect to date of testator’s death | 505(R) | 2.4 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Without a Will - not issued to person outside Ontario | 506(L) | 2.4 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - without a will - Order of Preference | 505(R) - 506(L) | 2.4 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - without a will - Order of Preference - Descendants Preferred over Ascendants | 505(R) - 506(L) | 2.4 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - without a will - Order of Preference - Includes persons born outside of marriage | 505(R) - 506(L) | 2.4 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - without a will - Order of Preference - Interests of the Estate | 506(L) | 2.4 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Without a Will - Renunciation by those with Prior Right | 506(L) | 2.4 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Without a Will - where several persons qualify - court's discretion | 506(L) | 2.4 |
| Estate Trustee - Certificate of Appointment of Estate Trustee - Without a Will - who may issue (Ont SCJ) | 505(R) | 2.4 |
| Estate trustee - CL and same sex spouse as - M v H | 543(LR) | 1 |
| Estate trustee - CL spouse as - Estates Act | 543(LR); 543(R) | 1; 2.1 |
| ESTATE TRUSTEE - CLEARANCE CERTIFICATE SEE ALSO: CLEARANCE CERTIFICATE SEE ALSO: TAX - CLEARANCE CERTIFICATE | 468 (LR) | 2 |
| Estate Trustee - Clearance certificate - failure to obtain - personal liability | 478(L) | 5.6 |
| Estate Trustee - Clearance certificate - final clearance certificate | 468(R)-469(L) | 2 |
| Estate Trustee - Clearance certificate - final clearance certificate - practical considerations | 468(R)-469(L) | 2 |
| Estate Trustee - Clearance certificate - final clearance certificate - when not necessary | 469(L) | 2 |
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| Estate Trustee - Communication with persons entitled to benefit | 500(R) - 501(L) | 1.1.5 |
| Estate Trustee - Communication with persons entitled to benefit - Notice Requirements | 500(R) - 501(L) | 1.1.5 |
| ESTATE TRUSTEE - COMPENSATION | 520(R) - 523(R) | 7.3.4 |
| Estate trustee - compensation - by agreement or will | 521(R)-522(L) | 7.3.4(c) |
| Estate trustee - compensation - capital disbursements - requirements | 521(L) | 7.3.4(a) |
| Estate trustee - compensation - care & management fee | 521(L) | 7.3.4(a) |
| Estate Trustee - Compensation - Cost of Preparing Income Tax & Trust Returns | 521(R) | 7.3.4(a) |
| Estate trustee - compensation - court-recognized tariff (a.k.a. usual percentages) | 520(R)-521(R) | 7.3.4(a) |
| Estate Trustee - Compensation - evidence required | 521(LR) | 7.3.4(a) |
| Estate Trustee - compensation - lawyer's fees | 522(R)-523(R) | 7.3.4(g) |
| Estate Trustee - Compensation - Methods of charging - Against Estate | 522(L) | 7.3.4(d) |
| Estate trustee - compensation - pre-taking - exceeding court approved amount - payment of interest | 522(LR) | 7.3.4(e) |
| Estate Trustee - Compensation - pre-taking of | 522(LR) | 7.3.4(e) |
| Estate Trustee - Compensation - Services covered | 521(R) | 7.3.4(a) |
| Estate Trustee - Compensation - special compensation - evidence required | 521(R) | 7.3.4(b) |
| Estate Trustee - Compensation - special compensation - when to ask for | 521(R) | 7.3.4(b) |
| Estate Trustee - Compensation - special compensation (a.k.a. special fee) | 521(R) | 7.3.4(b) |
| Estate trustee - compensation - statutory basis (s. 61 Trustee Act) | 520(R) | 7.3.4 |
| Estate Trustee - Compensation for administering estate - lawyer’s advice to estate trustee | 500(L) | 1.1.2 |
| Estate Trustee - Conflict of Interest - CL Spouse - Unjust Enrichment, Constructive Trust, and Quantum Meruit | 544(R) | 2.2 |
| Estate Trustee - Court Status Certificate - Authority on Death of One Trustee | 505(R) | 2.3 |
| Estate Trustee - Creditors - appointed as estate trustees on intestacy | 506(L) | 2.4 |
| Estate Trustee - Creditors - when liable to (re: personal representative, but the same applies to trustees under the Act) See also: Personal Representative | 468(L) | 2 |
| Estate Trustee - Creditors' claims - settlement (re: personal representative, but the same applies to trustees under the Act) See also: Personal Representative | 468(L) | 2 |
| Estate Trustee - Debts - Advertisement - Notice to creditors and others | 513(L) | 4.2 |
| Estate trustee - Debts - Application of assets to settle debts | 514(L) | 4.4 |
| Estate Trustee - Debts - ascertaining debts | 513(L) | 4.1 |
| Estate Trustee - Debts - Beneficiaries - Liability to creditors | 513(L) | 4.2.1 |
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| Estates Act - Section 24 - Estate Litigation - Will Contestation - Order to Accept or Refuse Appointment | 528(LR) | 1.11 |
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| Estates Act - Section 44 - Summary Disposition of Claim Against Estate - Liquidated Debt | 537(L) | 8.1 |
| Estates Act - Section 49 - Estate Administration - Accounting - Passing Accounts - Disposition on passing of accounts - Trial of the issues | 520(LR) | 7.3.3 |
| Estates Act - Sections 35-37 - Estate Litigation - Will Contestation - Administration During Litigation - Administration Bond | 528(L) | 1.10 |
| Estates Act - Sections 44-45 - Summary Disposition of Claim Against Estate | 537(L) | 8 |
| Estates Administration Act - Limitation periods in estate proceedings - Summary | 541(R) +CHART(542) | 12 |
| Even hand principle – Trusts | 476(R) | 3 |
| Events that may require review of will (e.g. marriage, divorce) - wills | 423(BLR) | 1 |
| Evidence Act - Section 13 - Unjust Enrichment, Constructive Trust, and Quantum Meruit - Low Evidentiary Bar (Evidence Act s 13) | 544(R) | 2.2 |
| Exception - Bare Trusts - Trustee and Agent of Beneficiary | 475(R) | 2 |
| Exception - pre-taking - lawyer | 522(R) | 7.3.4(f) |
| Excess income - trusts - Accumulations Act | 438(R)-439(L) | 10.4.3 |
| Excluded property - FLA - NFP | 485(R) | 3 |
| Exclusions - from NFP (net family property) - FLA | 485(R) | 3 |
| Excusable tainting - Qualifying spousal trusts | 470(R) | 3.1.1 |
| Execution - POA - witness | 448(R)-449(L) | 6 |
| Executor - Spouse - Effect of Election for Equalization | 488(LR)-489(L) | 7.2.1 |
| Exemption (Tax) - Principal Residence | 473(L) | 3.1.7 |
| Express Trust - Certainty of objects | 476(L) | 2 |
| Express Trust - Certainty of objects - exception - charitable trust | 476(L) | 2 |
| Express Trust - Certainty of subject matter | 476(TL) | 2 |
| Express Trust - Certainty of words | 475(BR) | 2 |
| Express Trust - Definition & 2 essential features | 475(TR) | 2 |
| Express Trust - three certainties - effective trusts | 475(R)-476(L) | 2 |
| Express Trust - Three Essential Characteristics (3 Certainties) | 475(R)-476(L) | 2 |
| EXPRESS TRUST; SEE ALSO: TRUSTS - EXPRESS TRUST | 475(LR)-476(L) | 2 |
| Extension of time - election for equalization - no certificate of appointment of estate trustee | 487(R) | 6.3 |
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| 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) | 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 |
| Family home or cottage - leaving to stay-at-home adult child and questions to ask - wills | 434(R) | 9.7 |
| Family home or cottage - leaving to two or more children | 435(L) | 9.7 |
| Family home or cottage - questions to ask when leaving to minor children - wills | 434(R) | 9.7 |
| Family Homes on Reserves and Matrimonial Interests or Rights Act - Indian wills and estates | 548(R); 551(LR) | 6; 13 |
| Family Law Act - Indian wills and estates - Net family property - Equalization | 550(R)-551(L) | 13 |
| Family Law Act - Limitation periods in estate proceedings - Summary | 541(R) - CHART(541) | 12 |
| Family Law Act - Section 5(2) - Mandatory Mediation (r 75.1) | 538(L) | 9 |
| Family Law Act - Sections 1(1), 5(2), and 6(1) to (3) - Estates - CL Spouse Claims against - No Family Law/Spousal Election for Equalization | 543(L); 544(L) | 1; 2.1 |
| Family Law Act - Sections 1(1), 5(2), and 6(1) to (3) - Estates - CL Spouse Claims against - Not a Surviving Spouse | 543(L); 544(L) | 1; 2.1 |
| Family Law Act - Spousal election - Estates - Married spouses only | 543(L); 544(L) | 1; 2.1 |
| Family Law Act - Spouse - Definition - Estates | 543(L); 544(L) | 1; 2.1 |
| Farm property - intergenerational transfer - rollover - tax purposes | 471(L) | 3.1.2 |
| Fees - compensation - lawyer | 522(R)-523(R) | 7.3.4 (g) |
| Fees - compensation - trustee | 520(R)-522(R) | 7.3.4 |
| Fiduciary Duty - POA | 441(LR) | 2 |
| Fiduciary Duty - Trustee | 476(LR) | 3 |
| Fiduciary relationship - POA | 441(LR) | 2 |
| Filing deadline - tax - returns - terminal return | 472(R) | 3.1.6 |
| Filing income tax return - Trust - (T3) | 477(R)-478(L) | 5.4 |
| Filing tax returns of deceased - timing | 472(R) | 3.1.6 |
| Final clearance certificate | 468(R)-469(L) | 2 |
| Final distribution - Estate - Releases | 518(LR) | 5.6.1(d) |
| FLA - (FAMILY LAW ACT) | 485(L) | 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 | 427(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 | 486(R)-487(L) | 6 |
| FLA - Clawback provision - None | 492(L) | 11 |
| FLA - Election - rights of CL spouse - effects | 544(L) | 2.1 |
| FLA - Equalization - Ability of Court to Award Higher NFP | 486(R) | 5 |
| FLA - Equalization - Court Order against depletion of property | 492(R) | 12 |
| FLA - equalization claim - avoid w/ marriage contract | 426(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 | 427(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(LR) | 4.2 |
| FLA - equalization claims - Life interest - no longer effective strategy | 427(L) | 4.2 |
| FLA - Indian wills and estates - Net family property - Equalization | 550(R)-551(L) | 13 |
| FLA - Limitation periods in estate proceedings - Summary | 541(R) - CHART(541) | 12 |
| FLA - NFP - calculation issues - assets’ pre- or post-tax value | 493(BR)-494(L) | 14.1.3 |
| FLA - NFP - calculation issues - deducting estate administration expenses | 493(R) | 14.1.2 |
| FLA - NFP - calculation issues - Life insurance on deceased spouse’s life | 493(LR) | 14.1.1 |
| FLA - NFP - Effect of Election - Will Entitlements | 488(L) | 7.2 |
| FLA - NFP - Election for Equalization | 486(R)-487(L) | 6 |
| FLA - NFP - Election for Equalization - application to extend time | 487(L) | 6.1 |
| FLA - NFP - Election for Equalization - Court Orders (enforcement of equalization order) | 492(L) | 12 |
| FLA - NFP - Election for Equalization - Court Orders - issue of treasury shares from corporation - problems with | 492(R) | 12 |
| FLA - NFP - Election for Equalization - Court Orders - sale of business or farm | 492(LR) | 12 |
| FLA - NFP - Election for Equalization - Court Orders - Variation Orders Permitted When | 492(L) | 12 |
| FLA - NFP - Election for Equalization - Duty owed by personal representative to inform surviving spouse | 496(LR) | 16 |
| FLA - NFP - Election for Equalization - effect of election - dependant's relief claim | 489(R) | 7.2.3 |
| FLA - NFP - Election for Equalization - effect of election - forfeiture of spouse as trustee | 488(R) | 7.2.1 |
| FLA - NFP - Election for Equalization - effect of election - generally | 488(L) | 7 |
| FLA - NFP - Election for Equalization - effect of election - insurance, pension or similar plan benefits | 490(LR) | 7.2.4 |
| FLA - NFP - Election for Equalization - effect of election - intestacy - surviving spouse and property outside ONT | 489(LR) | 7.2.2 |
| FLA - NFP - Election for Equalization - effect of election - intestacy - surviving spouse and SLRA entitlement | 489(LR) | 7.2.2 |
| FLA - NFP - Election for Equalization - Effect of election on spouse who is to be executor | 488(LR)-489(L) | 7.2.1 |
| FLA - NFP - Election for Equalization - electing under the will or on intestacy (no equalization) | 488(L) | 7.1 |
| FLA - NFP - Election for Equalization - Exchange of financial info - requirements | 491(R)-492(L) | 11 |
| FLA - NFP - Election for Equalization - Failure to File | 487(L) | 6.1 |
| 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 |
| FLA - NFP - Election for Equalization - generally | 486(R)-487(L) | 6 |
| FLA - NFP - Election for Equalization - insurance proceeds + pensions & requirement to set-off | 490(LR) | 7.2.4 |
| FLA - NFP - Election for Equalization - irrevocable | 487(R)-488(L) | 6.3 |
| FLA - NFP - Election for Equalization - joint tenants property - not matrimonial home | 492(R) | 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)-493(L) | 13 |
| FLA - NFP - Election for Equalization - no certificate of appt of estate trustee & | 487(R)-488(L) | 6.3 |
| FLA - NFP - Election for Equalization - Priority of Equalization Claim | 490(R)-491(L) | 8 |
| FLA - NFP - Election for Equalization - Priority of Equalization Claim - Creditors | 490(R)-491(L) | 8 |
| FLA - NFP - Election for Equalization - Priority of Equalization Claim - Gift Exception | 490(R) | 8 |
| FLA - NFP - Election for Equalization - Restrictions on distributions of estate | 490(LR) | 9 |
| FLA - NFP - Election for Equalization - Restrictions on distributions of estate - distribution in contravention of FLA - liability of personal representative | 491(L) | 10 |
| FLA - NFP - Election for Equalization - Restrictions on distributions of estate - election is not constructive notice to personal representative | 490(R) | 9 |
| FLA - NFP - Election for Equalization - Restrictions on distributions of estate - when personal representative may ignore 6-month moratorium | 491(L) | 10 |
| FLA - NFP - Election for Equalization - Set-off requirement against claim | 490(LR) | 7.2.4 |
| FLA - NFP - Election for Equalization - Sham dispositions of property | 492(L) | 11 |
| FLA - NFP - Election for Equalization - Solicitor's Checklist | 496(R)-497(LR) | 17 |
| FLA - NFP - Election for Equalization - Tax - Availability of Rollover for Transferred Capital Property | 495(R)-496(L) | 15.1 |
| FLA - NFP - Election for Equalization - Tax - Availability of Rollover for Transferred Life Interest | 496(L) | 15.2 |
| FLA - NFP - Election for Equalization - Valuation problems - do income taxes at death affect valuation? | 493(BR)-494(L) | 14.1.3 |
| FLA - NFP - Election for Equalization - Valuation problems - funeral & other estate admin expenses - effect on | 493(R) | 14.1.2 |
| FLA - NFP - Election for Equalization - Valuation problems - joint tenancy of property owned by spouses | 494(LR)-495(L) | 14.2 |
| FLA - NFP - Election for Equalization - who can make it | 487(LR) | 6.2 |
| FLA - NFP - Equalization - No tracing of property to 3rd parties | 492(L) | 11 |
| FLA - NFP - Equalization claim - "one-way" only | 486(R) | 5 |
| FLA - NFP - Equalization claim - generally | 486(R) | 5 |
| FLA - NFP - Equalization claim - overpayment to surviving spouse - Set Off | 486(R) | 5 |
| FLA - NFP - EQUALIZATION CLAIM; SEE ALSO: EQUALIZATION CLAIM; SEE ALSO: FLA - NFP - ELECTION FOR EQUAL. | 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(LR) | 2 |
| FLA - NFP - Statutory Financial Information Disclosure Requirement | 491(R)-492(L) | 11 |
| FLA - NFP - Valuation - Other Income Tax Issues | 495(LR) | 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 - proceeds of life insurance if death | 486(R) | 4 |
| FLA - NFP - Valuation date - simultaneous deaths | 486(L) | 4 |
| FLA - NFP - Valuation date – Definition | 485(R) | 4 |
| FLA - NFP – definition | 485(LR) | 2 |
| FLA - NFP; SEE ALSO: NFP | 485(LR) | 2 |
| FLA - section 7 - application disclosure requirements | 491(R) | 11 |
| FLA - Spousal election - Estates - Married spouses only | 543(L); 544(L) | 1; 2.1 |
| FLA - Spouse - Definition - Estates | 543(L); 544(L) | 1; 2.1 |
| FLOWCHARTS - GUARDIANS | 459-462 | Ch. 37 Appendix |
| Foreign assets - wills - Convention Providing a Uniform Law on the Form of an International Will | 440(L) | 11.2 |
| Foreign client - will considerations | 431(L) | 8 |
| Foreign elements - appointment of estate trustees | 431(BR)-432(TL) | 9.1 |
| Foreign estate trustee - appointment | 431(R) | 9.1 |
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| Foreign law issues - POA - Personal Care | 446(R) | 4.3 |
| Foreign laws - foreign client or property - wills | 431(L) | 8 |
| Foreign property - will considerations | 431(L) | 8 |
| Foreign Social Security Benefits- Administration of Estate - Security and Determination of Assets | 502(R) | 1.2.8 |
| FORMAL PROOF OF A TESTAMENTARY INSTRUMENT | 529(R)-530(L) | 4 |
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| Formal proof of a testamentary instrument - Probate - Common form | 529(R)-530(L) | 4 |
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| Formal proof of a testamentary instrument - Probate - Proof in solemn form - Requirements | 529(R)-530(L) | 4 |
| Formal proof of a testamentary instrument - Probate - Proof in solemn form - When required | 529(R)-530(L) | 4 |
| Formal proof of a testamentary instrument - Proof of lost or destroyed will | 530(L) | 4.1 |
| Formal wills - signing | 439(R)-440(L) | 11.1 |
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| Former spouse - Bequest to (r. 74.15) | 510(R) | 2.8.2 |
| Fraudulent conveyance - disposition of property for sole purpose of reducing FLA claim - Stone v Stone | 427(R) | 4.2 |
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| Full guardianship - guardian - person - standard procedure | 455(R) | 3.4 |
| Funeral and burial instructions - authority w/ estate trustee | 432(R) | 9.4 |
| Funeral Arrangements - Reasonable Expenses Payable Out of Estate | 500(L) | 1.1.3 |
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| Gift - Beneficiary Predeceased - No Lapse - Succession Law Reform Act (s. 31) | 517(L) | 5.5.1 |
| Gift - child’s legal spouse - anti-lapse - wills | 436(LR) | 10.3.1 |
| Gift - priority of equalization | 490(R) | 8 |
| Godelie v Public Trustee - alternative test for capacity for giving continuing POA | 442(R) | 3.2 |
| Good Assets - Multiple Wills | 429(BL) | 6 |
| Granovsky Estate v Ontario - estate admin tax is payable only on value of assets governed by will submitted for probate | 429(BL-TR) | 6 |
| Grounds - Will challenge | 525(L) | 1.1 |
| Guardian - child - appointment of See: Custodian - child Note: custodian of child vs. guardian of property | 463(LR) | 2 |
| Guardian - minor children - property - wills | 432(R) | 9.3 |
| Guardian - person - property - standard procedure versus summary procedure SEE ALSO: flowcharts to compare | 459-462 | Ch. 37 Appendix |
| Guardian - person - property - summary procedure - difference vs standard procedure SEE ALSO: flowcharts to compare | 459-462 | Ch. 37 Appendix |
| GUARDIAN - PERSON - STANDARD PROCEDURE | 454(BR)-455(TL); 461 | 3; Chart 3 |
| Guardian - person - standard procedure - affidavit of applicant and of application | 455(L) | 3.1 |
| Guardian - person - standard procedure - application record (service of) (same as for property) | 455(R) | 3.2 |
| Guardian - person - standard procedure - conditions | 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 | 455(BR)-456(TL) | 3.4 |
| Guardian - person - standard procedure - full guardianship | 455(R) | 3.4 |
| Guardian - person - standard procedure - full versus partial guardianship | 455(R) | 3.4 |
| Guardian - person - standard procedure - guardian’s consent required | 455(L) | 3.1 |
| Guardian - person - standard procedure - guardianship plan | 456(TL) | 3.4 |
| Guardian - person - standard procedure - guardianship plan, requirement to follow it | 456(TL) | 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(LR) | 3.1 |
| Guardian - person - standard procedure - joint guardians | 455(R) | 3.4 |
| Guardian - person - standard procedure - joint guardians (court-appointed) | 455(R) | 3.4 |
| Guardian - person - standard procedure - limitations | 455(R) | 3.4 |
| Guardian - person - standard procedure - notice of application | 455(L) | 3.1 |
| Guardian - person - standard procedure - optional third party statements s.71(1) | 455(BL-TR) | 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(BL-TR) | 3.1 |
| GUARDIAN - PERSON - SUMMARY DISPOSITION PROCEDURE | 456(L); 462 | 4; Ch. 37 Appendix |
| Guardian - person - summary disposition procedure - receipt of statements from assessors | 456(TR) | 4.6 |
| Guardian - person - summary disposition procedure - response to service of application record | 456(R) | 4.9 |
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| GUARDIAN - PERSON - SUMMARY PROCEDURE | 456(L); 462 | 4; Ch. 37 Appendix |
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| 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 | 456(R) | 4.11 |
| Guardian - person - summary procedure - disposition, 3 options | 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(TR) | 4.6 |
| Guardian - person - summary procedure - requirements (2 assessors) | 456(L) | 4 |
| Guardian - person - summary procedure - submission of material to judge by registrar | 456(R) | 4.10 |
| 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] | 456(R) | 4.10 |
| Guardian - person - summary procedure - two assessors meet w/ alleged incapable person | 456(L) | 4.2 |
| Guardian - Person: Standard procedure vs. Summary procedure SEE ALSO: Flowcharts to compare | 459-462 | Ch. 37 Appendix |
| Guardian - property - assessors - one vs two | 453(R) | 2.2 |
| Guardian - property - minor children - wills | 432(R) | 9.3 |
| GUARDIAN - PROPERTY - STANDARD PROCEDURE | 451 | 1 |
| 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) | 451(L) | 1.1.1 |
| Guardian - property - standard procedure - costs/security | 453(L) | 1.4 |
| Guardian - property - standard procedure - hearing and judgment | 452(R)-453(L) | 1.4 |
| Guardian - property - standard procedure - joint guardians | 452(BR)-453(TL) | 1.4 |
| Guardian - property - standard procedure - management plans | 453(L) | 1.1.3 |
| Guardian - property - standard procedure - management plans need not be incorporated into court judgment | 453(L) | 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 | 453(L) | 1.4 |
| Guardian - property - standard procedure - personal service of application record on respondents | 452(LR) | 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 - service of application record by mail on specified relatives | 452(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(LR); 459-460 | 2; Ch. 37 Appendix |
| GUARDIAN - PROPERTY - SUMMARY PROCEDURE | 453(LR) | 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(BR) | 2.2 |
| Guardian - property - summary procedure - conducting assessment | 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 |
| Guardian - property - summary procedure - notice of application and affidavit (initial documents) | 453(R) | 2.1 |
| Guardian - property - summary procedure - receipt of statements from assessor and non-assessor | 454(L) | 2.4 |
| Guardian - property - summary procedure - receipt of statements from assessor(s)/non-assessors | 454(L) | 2.4 |
| Guardian - property - summary procedure - requirements of assessor’s statements | 454(L) | 2.3 |
| Guardian - property - summary procedure - response to service of application record (same as standard) | 454(L) | 2.7 |
| Guardian - property - summary procedure - service of application record (same as standard) | 454(L) | 2.6 |
| Guardian - property - summary procedure - service of application record (same as standard) | 454(L) | 2.6 |
| Guardian - property - summary procedure - statement of assessor | 454(L) | 2.3 |
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| Guardian - property - summary procedure - submission of material by registrar to judge (s.77) | 454(LR) | 2.8 |
| Guardian - property - summary procedure -preparation of application record | 454(L) | 2.5 |
| Guardian (custodian) - child - definition SEE: Custodian - child Note: custodian of child vs. guardian of property | 463(L) | 1 |
| Guardian (of property) - child - Application - anyone can apply (s.47 CLRA) | 462(R) | 4 |
| Guardian (of property) - child - Application - notice requirements - Office of Children's Lawyer | 464(R) | 4 |
| Guardian (of property) - child - Application - Office of Children's Lawyer – OCL may oppose | 464(R) | 4 |
| Guardian (of property) - child - Application - procedure | 464(R) | 4 |
| Guardian (of property) - child - death - parents | 464(L) | 4 |
| Guardian (of property) - child - none appointed by the court | 464(L) | 4 |
| Guardian (of property) - child - parents die | 464(L) | 4 |
| Guardian (of property) - child - parents die and entitled to insurance or “orphan’s” benefits | 464(L) | 4 |
| Guardian (of property) - child - Testamentary appointment Note: custodian of child vs. guardian of property | 464(R) | 4 |
| Guardian (of property) - child - Testamentary Appointment - application to court for “more permanent” order Note: custodian of child vs. guardian of property | 464(R) | 4 |
| Guardian (of property) - child - Testamentary Appointment - court scrutiny | 464(R) | 4 |
| Guardian (of property) - child - Testamentary appointment - how possible Note: custodian of child vs. guardian of property | 464(R) | 4 |
| Guardian (of property) - child - Testamentary Appointment - letter/memorandum of parent wishes outside will – common but not binding | 465(R) | 6 |
| Guardian (of property) - child - Testamentary appointment - restrictions (when effective, conflicting wills, common appointments) | 464(R) | 4 |
| Guardian (of property) - child - Testamentary Appointment - Subordinate to Anyone/Anytime application | 464(R) | 4 |
| Guardian (of property) - child - Testamentary Appointment - Temporary - 90 days | 464(R) | 4 |
| Guardian (of property) - child - Testamentary appointment - will clause (typical) | 465(LR) | 6 |
| Guardian (of property) - child - When parents die intestate or without trustee, guardian generally required | 464(L) | 4 |
| Guardian (of property) - child – situations where it may become necessary | 464(L) | 4 |
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| Wills - contents - POA - Property - attorney must read grantor’s will | 444(BR)-445(L) | 3.8 |
| WILLS - CONTESTATION | 525(L) - 528(R) | 1 |
| Wills - contestation - Order giving directions - Procedure where statement of claim served | 527(LR) | 1.6 |
| Wills - contestation - Procedure where statement of claim served | 527(LR) | 1.6 |
| Wills - contestation - Statement of claim served - Procedure | 527(LR) | 1.6 |
| Wills - Custodians for minor children - Appointment | 432(LR) | 9.2 |
| Wills - Custodians for minor children - temporary vs. permanent appointment | 432(R) | 9.2 |
| Wills - dead beneficiary | 436(LR) | 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(LR) | 10.4.4 |
| Wills - dependant support claims - adequate provision considerations - Cummings v Cummings | 426(LR) | 4.1 |
| Wills - dependant support claims - adequate provision: moral consideration + equitable sharing of family wealth | 426(LR) | 4.1 |
| Wills - Dependant support claims - SEE Dependant support claims | 536(L) - 537(L) | 7 |
| Wills - dependent support claims - criteria: right relationship, providing support, no adequate provision | 426(L) | 4.1 |
| Wills - Detailed description from client | 425(LR) | 3 |
| Wills - disposition of property - issues re: specific property | 433(R) | 9.6 |
| Wills - Dispositions of property - anti-ademption 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(BR)-437(TL) | 10.3.2 |
| Wills - drafting - inadvertent distributions | 435(BR)-436(TL) | 10.3 |
| Wills - drafting - starting | 435(L) | 10 |
| Wills - drafting - testamentary appointments | 465(LR) | 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 - entitlement to spouse - not less than FLA equalization claim | 426(R)-427(L) | 4.2 |
| Wills - Entitlements Under - Effect of Equalization Election | 488(L) | 7.2 |
| 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(BR)-430(L) | 6 |
| Wills - estate administration tax - exclusions | 429(L) | 6 |
| Wills - estate administration tax - rate and excluded property | 427(BR)-428(TL) | 6 |
| Wills - estate administration tax - strategies to reduce | 429(L) | 6 |
| Wills - estate administration tax - transfers of property - joint ownership - adverse consequences | 429(BR)-430(L) | 6 |
| Wills - Estate Trustee - Appointment | 431(LR)-432(L) | 9.1 |
| Wills - estate trustee - appointment (issues re: unusual assets or foreign elements) | 431(R)-432(L) | 9.1 |
| Wills - estate trustee - conflict of interest | 432(L) | 9.1 |
| Wills - estate trustee - equalization claim under FLA | 432(L) | 9.1 |
| Wills - estate trustee - expertise of trustee | 432(L) | 9.1 |
| Wills - estate trustee - foreign | 431(R)-432(L) | 9.1 |
| Wills - estate trustee - funeral and burial instructions | 432(R) | 9.4 |
| Wills - Estate trustee - Originating process | 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 - Role | 431(L) | 9.1 |
| Wills - estate trustee - trust company | 432(L) | 9.1 |
| Wills - Events that may require review of will (e.g. marriage, divorce) | 423(BLR) | 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 | 486(R)-487(L) | 6 |
| Wills - FLA claim - Surviving spouse elects re: entitlement OR equalization payment | 486(R)-487(L) | 6 |
| Wills - FLA claim and strategies re: inheritance of children/children in-laws | 427(L) | 4.2 |
| Wills - FLA equalization claim - minimize exposure to claim | 427(R) | 4.2 |
| Wills - foreign assets - formalities of execution | 440(L) | 11.2 |
| Wills - Foreign laws - foreign client or property | 431(L) | 8 |
| Wills - Formal requirements - Indian - Provincial legislation does not apply | 549(L) | 7 |
| Wills - Former spouse - bequest to (r. 74.15) | 510(R) | 2.8.2 |
| Wills - Guardians - minor children - property | 432(R) | 9.3 |
| Wills - holograph requirements | 440(LR) | 11.3 |
| Wills - holographic wills - signing | 440(LR) | 11.3 |
| Wills - illiteracy | 424(R) | 2.3 |
| Wills - illiteracy - communication considerations | 424(R) | 2.3 |
| Wills - inadvertent distributions | 435(BR)-436(TL) | 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 - RRSPs and RRIFs | 430(R) | 7 |
| Wills - income tax - tax liability | 430(R)-431(L) | 7 |
| Wills - Incorporation by reference of legal memoranda - Requirements | 435(R) | 10.2 |
| Wills - Indian - Declared void - When | 549(L) | 7 |
| Wills - Indian - Intestacy | 549(LR)-550(L) | 8 |
| Wills - Indian - Intestacy - Children - Inadequate provision for | 549(R) | 8 |
| Wills - Indian - Intestacy - Descendants & ascendants | 549(R)-550(L) | 8 |
| Wills - Indian - Intestacy - Rules of distribution | 549(LR)-550(L) | 8 |
| Wills - Indians - SEE Indian wills and estates | 547 - 551 | 45 |
| Wills - informal - holographic wills | 440(LR) | 11.3 |
| Wills - information gathering | 425(LR)-426(L); Addendum 6 | 3 |
| Wills - inheritance - children/children in-laws - strategies to prevent exposure to FLA equalization claim | 427(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(LR) | 2.3 |
| Wills - Intestacy - Rollover - spousal | 469(R)-470(LR) | 3.1.1 |
| Wills - Invalid - Indian - When | 549(L) | 7 |
| Wills - investment authority - trusts | 437(R)-438(TL) | 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 - Knowledge and approval - Presumption of | 525(R) | 1.1 |
| Wills - Language barrier - interpreter | 424(LR) | 2.3 |
| Wills - lapse | 436(LR) | 10.3.1 |
| Wills - Lapse - beneficiary not alive at relevant time | 436(L) | 10.3.1 |
| Wills - Lapse - s.23 SLRA - Gift falls into residue of the estate | 436(L) | 10.3.1 |
| Wills - Lawyer - Release to Deceased’s Family | 499(R) | 1.1.1 |
| Wills - Lawyer should request detailed information re: personal circumstances | 425(LR); Addendum 6 | 3 |
| Wills - Liability for tax - personal representative SEE: Personal Representative | 468(LR)-469(L) | 2 |
| Wills - Locating | 499(R)- 500(L) | 1.1.1 |
| Wills - Locating a will - Prior to Election for Equalization | 487(R) | 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 | 426(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 - 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 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(R) | 4.2 |
| Wills - matrimonial property claims - FLA claim vs. will - strategy considerations | 426(R) - 427(LR) | 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(LR) | 6 |
| Wills - multiple - estate administration tax - private corporation shares | 429(R) | 6 |
| Wills - mutual vs mirror | 427(R) | 5 |
| Wills - mutual wills - absence of written agreement | 427(R) | 5 |
| Wills - mutual wills - domestic contract | 427(R) | 5 |
| Wills - mutual wills - solicitor communication with couple | 427(R) | 5 |
| Wills - mutual wills doctrine | 427(R) | 5 |
| Wills - Natural objects of his/her bounty - testamentary capacity | 423(R) | 2.1 |
| Wills - NFP - Election for Will not NFP - Effect | 488(L) | 7.1 |
| Wills - original - storage | 440(R) | 12 |
| Wills - Perpetuities - avoiding | 438(LR) | 10.4.2 |
| Wills - Perpetuities - common law rule | 438(R) | 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 - personal circumstances - questions to ask re: children and dependants | 425(R) | 3 |
| Wills - power of appointment given to child - Saunders v Vautier rule invoked - Robinson v Royal Trust Company; Guest v Lott | 439(R) | 10.4.4 |
| Wills - powers - administrative - examples | 435(LR) | 10.1 |
| Wills - Presumed deceased - declaration | 534(R) | 5.6 |
| Wills - Presumed deceased - Declaration of death | 534(R) | 5.6 |
| Wills - Proof of | 529(R)-530(L) | 4 |
| Wills - Proof of - Lost or destroyed will | 530(L) | 4.1 |
| Wills - Proof of - Mandatory Mediation (r 75.1) | 537(R) | 9 |
| Wills - Proper identification of beneficiaries | 433(LR) | 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 |
| Wills - Purchase of estate assets by estate - Court approval - Without beneficiary consent | 534(LR) | 5.5 |
| Wills - Purchase of estate assets by estate trustee - Applications under R. 14.05(3) | 533(R)-534(R) | 5.5 |
| Wills - Purchase of estate assets by estate trustee - Asset valuation | 534(L) | 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) | 5.4 |
| Wills - Removal and replacement of estate trustee - Applications under R. 14.05(3) | 533(LR) | 5.4 |
| Wills - responsibilities - solicitor | 423(L) | 1 |
| Wills - Revocation - marriage (unless will made in contemplation of marriage) | 425(TR) | 3 |
| Wills - Revocation of - Marriage - CL spouses | 544(L) | 2.1 |
| Wills - Revocation of - Succession Law Reform Act ss 1, 15, and 16 - CL relationship does not revoke exiting Will | 544(L) | 2.1 |
| 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) | 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)-440(L) | 11.1 |
| Wills - signing - holograph wills | 440(LR) | 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(BLR) | 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 | 530(L) - 534(R) | 5 |
| Wills - Specific claims - Rule 14.05(3)(a) - Purchase of estate assets by estate trustee | 533(R)-534(R) | 5.5 |
| Wills - Specific claims - Rule 14.05(3)(a) & (d) - Application for advice and direction on interpretation of will | 531(LR) | 5.2 |
| Wills - Specific claims - Rule 14.05(3)(a)(b) & (d) - Application to ascertain heirs | 532(R)-533(L) | 5.3 |
| Wills - Specific claims - Rule 14.05(3)(c) - Removal and replacement of estate trustee | 533(LR) | 5.4 |
| Wills - Specific claims - Rule 14.05(3)(f) - Variation of trusts | 535(R) | 6 |
| Wills - spouses’ wills - mutual wills | 427(R) | 5 |
| Wills - statutory constraints on testator - Part V of the SLRA (dependant); Part I of the FLA (equalization) | 426(L) | 4 |
| Wills - statutory investing rules - Trustee Act | 437(R)-438(TL) | 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(LR) | 4.2 |
| Wills - Summary disposition of claims against estate - SEE Summary disposition of claims against estate | 537(L) | 8 |
| Wills - Suspicious circumstances | 525(LR) | 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(LR) | 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(LR) | 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(LR) | 10.4.4 |
| Wills - Trusts - Custodian or guardian of property for child as sub-trustee | 465(L) | 5 |
| Wills - Trusts - estate trustee interaction with testamentary custodian | 465(LR) | 6 |
| Wills - Trusts - Estate trustee’s investment authority | 437(R)-438(TL) | 10.4.1 |
| Wills - trusts - excess income - Accumulations Act | 438(R)-439(L) | 10.4.3 |
| Wills - Trusts - For minors - Estate trustee may pay up to $10K (all time max) to custodian / parent | 465(L) | 5 |
| Wills - Trusts - For minors - generally, only trustee can possess and spend trust resources on behalf of minor child | 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) | 7 |
| Wills - trusts - power of appointment given to child - Saunders v Vautier rule invoked | 439(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(TL) | 2.3 |
| Wills - Variation of trusts - Applications under R. 14.05(3) - SEE Variation of trusts | 535(R) | 6 |
| Wills - witness - bequest to - when void | 439(BR) | 11.1 |
| Wills - witness - not beneficiaries | 439(BR) | 11.1 |
| Wills -- beneficiaries - conditions on bequests | 433(R) | 9.5 |
| Witnesses - Bequest to | 439(BR) | 11.1 |
| Witnesses - POA - execution | 448(R)-449(L) | 6 |
| Witnesses - POA - persons disqualified as | 443(L) | 3.3 |
| Witnesses - signing wills - formal | 439(R)-440(L) | 11.1 |
| Witnesses - to Will - Bequest to - When Void (r. 74.15) | 510(LR) | 2.8.1 |
| Witnesses - will signing - should not be beneficiaries | 439(BR) | 11.1 |
| **Y** | | |
| 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 |