



ESTATE ADMINISTRATION ON-RESERVE

A Guide for Executors and Administrators
in British Columbia

TEMPLATES PACKAGE

Please review the publication, **Estate Administration On-Reserve: A Guide for Executors and Administrators in British Columbia**, before using any of the templates in this package. If you don't already have this publication, you can download it online from the Legal Services Society of BC's Aboriginal website at <http://www.lss.bc.ca/aboriginal/> (go to "Aboriginal publications"), or contact the BC Region Estates Unit of Aboriginal Affairs and Northern Development Canada in Vancouver at (604) 775-5100 or 1-888-917-9977 (toll free in BC), or email us at BCestates@aandc-aadnc.gc.ca. If you have questions about any of the templates in this package, please contact the Estates Unit for more information.

IMPORTANT NOTICE ABOUT THE TEMPLATES IN THIS PACKAGE:

The templates in this package are intended to be used only in conjunction with the BC Region Estates Unit publication [Estate Administration On-Reserve: A Guide for Executors and Administrators in British Columbia](#). These templates have been developed to assist with the routine tasks of administering a simple estate under the *Indian Act*. If you are the administrator or executor of an estate and are not sure if the estate is a simple one or not, seek legal advice before using the templates in this package.

The templates in this package are generic; you may need to tailor some or all of your correspondence to the unique facts of the estate you are administering. The templates should not be used as a substitute for legal advice and are not intended to be relied upon in any dispute, claim or proceeding. Despite our best efforts, there may be errors or omissions in the templates, and we therefore do not guarantee that the information provided in them is correct, complete, or up-to-date. You should consult the relevant statutes and regulations for all purposes of interpreting and applying the law.

These templates were prepared by the program staff of the BC Region Estates Unit of Aboriginal Affairs and Northern Development Canada.

***We recommend that you seek legal advice
before acting as the executor or administrator of an estate.***

Estates Unit
BC Region
October 2012

INSTRUCTIONS:

Fill in the blanks that start on the next page (we've typed sample information, which you can delete as you go). What you type will then appear wherever it needs to in the letter templates included in this package. Please note that in some cases there will be some additional blanks you'll need to fill in to complete the document.

WHAT LETTERS AND FORMS ARE INCLUDED?

Posting the Notice to Creditors

- [C1](#) Notice to Creditors (print 3)
- [C2](#) Cover letter to Band Office
- [C3](#) Cover letter to Canada Post
- [C4](#) Cover letter to AANDC

The blue, underlined template numbers/names are links – click on them to go to a template in this package.

Finding out the deceased's Social Insurance Number (use this only if you don't know the SIN already)

- [C5](#) Letter requesting SIN

Enquiring about government benefits & cancelling government pensions

- [C6](#) Letter re. BC Seniors' Supplement benefits
- [C7](#) Letter re. Canada Pension Plan benefits
- [C8](#) Letter re Canada Pension Plan Death Benefit
- [C9](#) Letter re Old Age Supplement (OAS) and Guaranteed Income Supplement (GIS)
- [C10](#) Letter re Workers' Compensation benefits
- [C11](#) Letter re Employment Insurance benefits
- [C12](#) Letter enclosing pension/benefits overpayment (cheque to be returned)

Applying for government death benefits

- [C13](#) Letter enclosing application for Canada Pension Plan Death Benefit

Enquiring about bank accounts

- [C14](#) Letter to a bank or credit union (*We have included 3 of these*)
- [C15](#) Letter to the 'Big 5' banks (*5 pages: it's the same letter, pre-addressed to 5 banks*)

Preparing the Final Income Tax Return

- [C16](#) Letter to Canada Revenue Agency requesting income tax information
- [C17](#) Letter to Canada Revenue Agency requesting GST/HST information
- [C18](#) Letter requesting Clearance Certificate

Communicating with creditors

- [C19](#) Letter of enquiry to a credit card company or other creditor (*We have included 3 of these*)
- [C20](#) Letter to creditor asking if loan was life-insured and if so, requesting forms to have the loan written off
- [C21](#) Letter to a credit card company or other creditor acknowledging a debt

Keeping the Heirs/Beneficiaries informed of your progress

- [C22](#) Proposal for distribution of the estate (to be sent before you distribute the estate's assets)
- [C23](#) Final accounting (to be sent after you have distributed the estate's assets)

Transferring the deceased's registered interest in reserve land

[Transfer of Land by Personal Representative](#) form, with instructions

Government application forms

- To download the application form for a Birth or Death Certificate or an application form for a Wills Registry Search, go to: <http://www.vs.gov.bc.ca/> (click on 'Application Forms' at the bottom of the left-hand side of the page). If you have a credit card, you can also order online.
- To download an Information Sheet and Application form for the Canada Pension Plan Death Benefit, go to: <http://www.servicecanada.gc.ca/eng/sc/cpp/deathpension.shtml>
- [Application form for a Clearance Certificate](#) (Canada Revenue Agency)

Executor or Administrator

Full Name _____
Street Address _____
Town, Province, Postal Code _____
Town (repeat Town name) _____
Province (spell name in full) _____

The Deceased

Full Name _____
(if also known by another name, put (for example) "William Randall Joseph, a.k.a. William Randall")
Band Member Number _____ *(please type a comma after the number)*
Date of Birth _____
Date of Death _____
Year of death _____
Social Insurance Number _____
Address at time of death _____
Reserve where s/he lived _____

If you do not have the deceased's Social Insurance Number

Fill in as much as you can of the following; type the word 'Unknown' if you do not have the information

Mother's full maiden name _____
Father's full name _____
Deceased's place of birth _____

Note: You usually need to be able to provide the deceased's SIN in order to deal with banks and government. If you don't have the deceased's SIN but do have some bank account information, you may be able to obtain the SIN information from the bank instead of having to write away for it. However, until you have the deceased's SIN, you might want to hold off on sending account enquiries to government agencies and financial institutions. You don't need to wait for the SIN information before posting the Notice to Creditors, though.

Deceased's First Nation

Name of First Nation _____
Street Address _____
Town, Province, Postal Code _____

To obtain the address of a First Nation, click on the following link: <http://pse5-esd5.ainc-inac.gc.ca/fnp/>

Notice to Creditors

Today's date _____
Date Notice expires (= today + 66 days*) _____

* if the Notice to Creditors will expire on a weekend or holiday, move the expiry date to the next day that is not a weekend or holiday.

Find the local address for the Canada Revenue Agency (CRA):

There are several different offices in BC. For the address of the office in your service area, go to <http://www.cra-arc.gc.ca/contact/> and then click on "Tax services offices and Tax centres".

Street Address _____
Town, Province, Postal Code _____

IN WHAT ORDER SHOULD YOU USE THE LETTERS AND FORMS?

No two estates are exactly alike, but the following is an example of the order in which an administrator or executor might use the letters included in this package:

- **Death Certificate:**
You will need a death certificate for the deceased, as some banks and other agencies may require that you produce it. Go to: <http://www.vs.gov.bc.ca/> to download the application form or order online. If you will be applying for the CPP Death Benefit (see C13), you will also need to have the deceased's birth certificate.
- **Notice to Creditors:**
You cannot settle an estate until the Notice to Creditors has expired and you know what debts need to be taken into account: see C1 (print 3 copies of it), C2, C3 and C4.
- **Enquiry Letters to Government:**
After you've sent the Notice to Creditors, send the letters to government agencies that ask for information about benefits etc.: C5 (only if you don't know the deceased's social insurance number), then C6, C7, C8, C9, C10, C11, C16 and C17 (BUT: depending on the age and employment situation of the deceased, you may not need to send enquiries about OAS/GIS, BC Seniors' Supplement, EI and/or Worksafe benefits). If you receive cheques in the mail after the deceased's death, don't cash them and don't destroy them – contact the issuing agency to find out if the estate is entitled to keep the funds, or if the cheque must be returned. If you need to return a cheque, see C12.
- **Enquiry Letters to Banks and to the Creditors you already know about:**
You'll probably have some idea, from reviewing the deceased's personal papers and mail, where he or she banked and what last bills may need to be paid. Write to the bank(s) to have them release the deceased's funds to you, and to the creditors to find out what's owing: C14, C15, C19. (Note that if you know where the deceased banked, you probably *don't* need to write to all the banks we've provided letters for). You may also hear from other creditors during the time that the Notice to Creditors is posted.
- **Apply for the CPP Death benefit once you have a response to your enquiry letter:** See C13 and the Information Sheet and Application Form available at: <http://www.servicecanada.gc.ca/eng/sc/cpp/deathpension.shtml>
- **Communicate with the creditors:** See C20 and C21.
- Once you have gathered the assets, paid the debts, received the Notice(s) of Assessment back from the Canada Revenue Agency for the final income tax return(s) you filed for the estate, and paid any amount owing for income taxes, complete the Application form for a Clearance Certificate and see C18.
- Prepare a proposal for distribution of the estate (see the example at C22) and send it to all of the heirs/beneficiaries; transfer any reserve land from the estate to those entitled to inherit it if you haven't already (see the *Transfer of Land by Administrator* form + instructions); and provide a final accounting of your work as the executor/administrator to all of the heirs/beneficiaries (see the example at C23). (Note: C22 and C23 are examples for your reference; these letters must be prepared by you.)

NOTICE TO CREDITORS, HEIRS, AND OTHER CLAIMANTS

In the Matter of the *Indian Act*, R.S.C. 1985 c. I-5 as amended, and in the matter of the Estate of

No. _____

in the Province of British Columbia, DECEASED

Notice is hereby given pursuant to section 8 of the Indian Estates Regulations that all creditors, heirs and other claimants having claims or demands against the Estate of the said

who died on or about _____, are required to send by post prepaid or to deliver on or before _____ to:

their names and addresses, full particulars of their claims, statement of their accounts, and the nature of the securities (if any) held by them.

And take notice that after such last mentioned date the Administrator will proceed to distribute the assets of the deceased among the parties entitled thereto, having regard only to claims filed before that date or which the Minister orders may be later received, and that the said Administrator will not be liable for the said assets or any part thereof to any person or persons of whose claims notice was not filed by that date unless the Minister orders it may be later received.

Dated at _____, _____, on _____

Administrator /Executor

Attention: Indian Registry Administrator

Dear Sir/Madam:

**Re: Estate of
No.
Date of death:**

Please post and display the enclosed ***Notice to Creditors*** in your band administration office and any other appropriate public areas on the reserve for eight (8) weeks. It is particularly important that the *Notice* be date-stamped on the day it is posted and again on the day it is removed. At the end of the eight weeks, please return the *Notice* to me at the address set out below.

Thank you for your assistance.

Yours truly,

Canada Post Corporation
Central & Western Region
4567 Dixie Rd
Mississauga ON L4W 1S2

Attn: Customer Service

Dear Sir/Madam:

Re: Estate of
No.
Date of death:

Please forward the enclosed ***Notice to Creditors*** to the postal outlet(s) in _____ and arrange for the postmaster(s) to date-stamp and post the *Notice* for eight (8) weeks. It is particularly important that the *Notice* be date-stamped again on the day it is removed. At the end of the eight weeks, please return the *Notice* to me at the address set out below.

Thank you for your assistance.

Yours truly,

Aboriginal Affairs & Northern Development Canada,
600 – 1138 Melville Street
VANCOUVER BC V6E 4S3

Attention: Angie Lee, Housing Resource Officer

Dear Ms. Lee:

**Re: Estate of
No.
Date of death:**

I am enclosing a ***Notice to Creditors*** with respect to the above estate, for your information.
Please note the expiry date for submitting a claim.

Yours truly,

Service Canada
Social Insurance Registration Office
PO Box 7000
BATHURST NB E2A 4T1

Dear Sir/Madam,

Re: Estate of
No.
Date of birth:
Place of birth:
Date of death:
Mother's maiden name:
Father's full name:
Address:

I have been appointed the administrator of this estate. A certified copy of my appointment is attached.

I have been unable to determine the deceased's social insurance number. As it is required for the administration of the estate, I would appreciate it if you would advise me of the deceased's social insurance number.

Thank you for your assistance.

Yours truly,

Seniors' Supplement Program
Ministry of Social Development
PO Box 9471, Stn Prov Gov
VICTORIA BC V8W 9V9

Dear Sir/Madam,

Re: Estate of
No.
Date of birth:
Date of death:
Social Insurance Number:
Address:

I have been appointed the administrator of this estate. A copy of my appointment is attached. Please advise me of the following:

1. Was the deceased receiving the Seniors' Supplement?
2. Are there any monies due to the deceased's estate?
3. If any rebates or credits have been paid since January 1, _____, please advise the amounts paid.

Thank you for your assistance.

Yours truly,

Service Canada
PO Box 1177, Stn CSC
VICTORIA BC V8W 2V2

Dear Sir/Madam,

Re: Estate of
No.
Date of birth:
Date of death:
Social Insurance Number:
Address:

I have been appointed the administrator of this estate. A copy of my appointment is attached. Please advise me of the following:

1. Was the deceased receiving CPP?
2. Are there any monies due to the deceased's estate?
3. If any rebates or credits have been paid since January 1, _____, please advise the amounts paid.

Thank you for your assistance.

Yours truly,

Service Canada
PO Box 1177, Stn CSC
VICTORIA BC V8W 2V2

Dear Sir/Madam,

Re: Estate of
No.
Date of birth:
Date of death:
Social Insurance Number:
Address:

I have been appointed the administrator of this estate. A certified copy of my appointment is attached.

Please advise me of any death benefits payable to the estate, and kindly forward any application forms required for me to submit a claim.

Thank you for your assistance.

Yours truly,

Service Canada
PO Box 1177, Stn CSC
VICTORIA BC V8W 2V2

Dear Sir/Madam,

Re: Estate of
No.
Date of birth:
Date of death:
Social Insurance Number:
Address:

I have been appointed the administrator of this estate. A copy of my appointment is attached. Please advise me of the following:

1. Was the deceased receiving OAS or GIS?
2. Are there any monies due to the deceased's estate?
3. If any rebates or credits have been paid since January 1, _____, please advise the amounts paid.

Thank you for your assistance.

Yours truly,

WorkSafe BC
PO Box 4700, Stn Terminal
VANCOUVER BC V8B 1J1

Dear Sir/Madam,

Re: Estate of
No.
Date of birth:
Date of death:
Social Insurance Number:
Address:

I have been appointed the administrator of this estate. A copy of my appointment is attached. Please advise me of the following:

1. Was the deceased receiving workers' compensation benefits?
2. Are there any monies due to the deceased's estate?
3. If any rebates or credits have been paid since January 1, _____, please advise the amounts paid.

Thank you for your assistance.

Yours truly,

Service Canada
PO Box 1177, Stn CSC
VICTORIA BC V8W 2V2

Dear Sir/Madam,

Re: Estate of
No.
Date of birth:
Date of death:
Social Insurance Number:
Address:

I have been appointed the administrator of this estate. A copy of my appointment is attached. Please advise me of the following:

1. Was the deceased receiving EI benefits?
2. Are there any monies due to the deceased's estate?
3. If any rebates or credits have been paid since January 1, _____, please advise of the amounts paid.

Thank you for your assistance.

Yours truly,

Re: Estate of
No.
Date of birth:
Date of death:
Social Insurance Number:
Address:

Please note the death of _____.
I am in receipt of cheque number _____ dated _____ in
the amount of \$_____ made payable to the deceased. I am returning the
cheque to you for cancellation as it is payable in respect of a period after the deceased's
month of death and I have been advised by your office that the deceased's estate is not
entitled to retain this payment.

Yours truly,

Service Canada
PO Box 1177, Stn CSC
VICTORIA BC V8W 2V2

Dear Sir/Madam,

Re: Estate of
No.
Date of birth:
Date of death:
Social Insurance Number:
Address:

I have been appointed the administrator of the above estate. A certified copy of my appointment is attached.

Please process the enclosed ***Application for Death Benefits***. I have included certified copies of the deceased's birth and death certificates.

Thank you for your assistance.

Yours truly,

Dear Sir/Madam:

**Re: Estate of
No.
Date of birth:
Date of death:
Social Insurance Number:
Address:**

I have been appointed administrator of the estate and a copy of my appointment document from Aboriginal Affairs and Northern Development Canada is enclosed.

If the deceased had any funds, bonds, papers, securities, shares, etc. on deposit or in safekeeping at your branch, this letter will serve as your authority to release them to me. Funds may be sent payable to the Estate, to my attention, at the address below.

Thank you for your assistance.

Yours truly,

Dear Sir/Madam:

**Re: Estate of
No.
Date of birth:
Date of death:
Social Insurance Number:
Address:**

I have been appointed administrator of the estate and a copy of my appointment document from Aboriginal Affairs and Northern Development Canada is enclosed.

If the deceased had any funds, bonds, papers, securities, shares, etc. on deposit or in safekeeping at your branch, this letter will serve as your authority to release them to me. Funds may be sent payable to the Estate, to my attention, at the address below.

Thank you for your assistance.

Yours truly,

Dear Sir/Madam:

**Re: Estate of
No.
Date of birth:
Date of death:
Social Insurance Number:
Address:**

I have been appointed administrator of the estate and a copy of my appointment document from Aboriginal Affairs and Northern Development Canada is enclosed.

If the deceased had any funds, bonds, papers, securities, shares, etc. on deposit or in safekeeping at your branch, this letter will serve as your authority to release them to me. Funds may be sent payable to the Estate, to my attention, at the address below.

Thank you for your assistance.

Yours truly,

CIBC Main Branch, Commerce Place
400 Burrard Street
VANCOUVER BC V6C 3A6
Attention: Central Services

Dear Sir/Madam,

Re: Estate of
No.
Date of birth:
Date of death:
Social Insurance Number:
Address:

I have been appointed administrator of the estate and a copy of my appointment document from Aboriginal Affairs and Northern Development Canada is enclosed.

If the deceased had any funds, bonds, papers, securities, shares, etc. on deposit or in safekeeping at your institution, this letter will serve as your authority to release them to me. Funds may be sent payable to the Estate, to my attention, at the address below.

Yours truly,

Scotiabank
Vancouver Banking Centre & Main Branch
650 West Georgia Street, PO Box 11502
VANCOUVER BC V6B 4P6
Attention: Estates Department

Dear Sir/Madam,

Re: Estate of
No.
Date of birth:
Date of death:
Social Insurance Number:
Address:

I have been appointed administrator of the estate and a copy of my appointment document from Aboriginal Affairs and Northern Development Canada is enclosed.

If the deceased had any funds, bonds, papers, securities, shares, etc. on deposit or in safekeeping at your institution, this letter will serve as your authority to release them to me. Funds may be sent payable to the Estate, to my attention, at the address below.

Yours truly,

TD Canada Trust, Estates Department
Creekside Branch Service Centre
4880 Tahoe Blvd., 4th Floor
MISSISSAUGA ON L4W 5P3

Dear Sir/Madam,

Re: Estate of
No.
Date of birth:
Date of death:
Social Insurance Number:
Address:

I have been appointed administrator of the estate and a copy of my appointment document from Aboriginal Affairs and Northern Development Canada is enclosed.

If the deceased had any funds, bonds, papers, securities, shares, etc. on deposit or in safekeeping at your institution, this letter will serve as your authority to release them to me. Funds may be sent payable to the Estate, to my attention, at the address below.

Yours truly,

Bank of Montreal, Support Services
23rd Floor, Metrotower II
4720 Kingsway
BURNABY BC V5H 4N2
Attention: Estates Department

Dear Sir/Madam,

Re: Estate of
No.
Date of birth:
Date of death:
Social Insurance Number:
Address:

I have been appointed administrator of the estate and a copy of my appointment document from Aboriginal Affairs and Northern Development Canada is enclosed.

If the deceased had any funds, bonds, papers, securities, shares, etc. on deposit or in safekeeping at your institution, this letter will serve as your authority to release them to me. Funds may be sent payable to the Estate, to my attention, at the address below.

Yours truly,

Royal Bank of Canada
1489 West Broadway, 4th Floor
VANCOUVER BC V6H 1H6
Attention: Estates Processing Group

Dear Sir/Madam,

Re: Estate of
No.
Date of birth:
Date of death:
Social Insurance Number:
Address:

I have been appointed administrator of the estate and a copy of my appointment document from Aboriginal Affairs and Northern Development Canada is enclosed.

If the deceased had any funds, bonds, papers, securities, shares, etc. on deposit or in safekeeping at your institution, this letter will serve as your authority to release them to me. Funds may be sent payable to the Estate, to my attention, at the address below.

Yours truly,

Canada Revenue Agency

Dear Sir/Madam,

**Re: Estate of
No.
Date of birth:
Date of death:
Social Insurance Number:
Address:**

I have been appointed the administrator of this estate and a copy of my appointment is attached for your records. Please amend your records to reflect my address and cancel any direct deposit instructions you have on file.

Please provide me with the following information:

1. Any current or arrears income tax owing and/or monies due for this estate;
2. Computer printouts for the last four (4) years of income tax returns; and
3. Income information slips for the past five (5) years.

Thank you for your assistance.

Yours truly,

Canada Revenue Agency

Dear Sir/Madam,

Re: Estate of
No.
Date of birth:
Date of death:
Social Insurance Number:
Address:

I have been appointed the administrator of this estate. A copy of my appointment is attached. Please advise me of the following:

1. Was the deceased receiving a GST rebate or credit?
2. Are there any monies due to the deceased's estate?
3. If any rebates or credits have been paid since January 1, _____, please advise of the amounts paid.

Thank you for your assistance.

Yours truly,

Canada Revenue Agency

Dear Sirs/Mesdames,

Re: Estate of
Date of death:
Social Insurance Number:

I enclose an application for a clearance certificate for the above-noted estate, along with a copy of my appointment document.

The assets I have gathered are \$_____. The debts have been paid from these funds, and it is my intention to distribute the remainder among the heirs/beneficiaries whose names and addresses are listed below. (I do not have their SIN's).

I trust this is the information you require, and look forward to receiving the clearance certificate.

Yours truly,

Enclosed: Form TX19, Application for a Clearance Certificate

Dear Sir/Madam,

Re: Estate of
Social Insurance Number:
Date of death:

I have been appointed the administrator of this estate. A copy of my appointment is attached.

I understand the deceased may have had an account with your company. If so, please cancel all accounts in the deceased's name and send me a statement of the outstanding balance(s), if any. If the account has been paid, please let me know.

Thank you for your assistance.

Yours truly,

Dear Sir/Madam,

Re: Estate of
Social Insurance Number:
Date of death:

I have been appointed the administrator of this estate. A copy of my appointment is attached.

I understand the deceased may have had an account with your company. If so, please cancel all accounts in the deceased's name and send me a statement of the outstanding balance(s), if any. If the account has been paid, please let me know.

Thank you for your assistance.

Yours truly,

Dear Sir/Madam,

Re: Estate of
Social Insurance Number:
Date of death:

I have been appointed the administrator of this estate. A copy of my appointment is attached.

I understand the deceased may have had an account with your company. If so, please cancel all accounts in the deceased's name and send me a statement of the outstanding balance(s), if any. If the account has been paid, please let me know.

Thank you for your assistance.

Yours truly,

Dear Sir/Madam,

Re: Estate of
Social Insurance Number:
Date of death:

I have been appointed the administrator of this estate. A copy of my appointment is attached.

I understand that the deceased had a loan with you. Please provide me with the particulars of the loan. If it was insured, what documents are required to have it written off?

Thank you for your assistance.

Yours truly,

Dear Sir/Madam,

Re: Estate of
Date of death:

I have been appointed the administrator of this estate. I have received your claim dated _____ for \$ _____ regarding account number _____ . Once I have determined the assets and liabilities of the estate, I will notify you as to the status of your claim.

Please contact me if you have any questions.

Yours truly,

Today's Date

(THIS IS AN EXAMPLE ONLY).

Heir/Beneficiary name(s) and address(es)

Dear [name],

RE: Estate of (name of deceased)

I am in the final stages of administering the estate. The following is an accounting of the estate's assets and debts and the proposed distribution in accordance with the *Indian Act*:

ASSETS	VALUE
Lot 462, Eagle Creek I.R. No 1	\$25,000.00 (approx.)
Lot 356, Eagle Creek I.R. No 1	\$12,500.00 (approx.)
Cash (from Bank of Montreal account)	\$7,500.00
1999 Ford Escape motor vehicle	\$4,500.00 (estimated value)
18 foot Boston Whaler (old, age unknown)	\$9,000.00 (estimated value)
TOTAL	\$58,500.00

DEBTS	VALUE
Funeral Expenses	\$3,500.00
Band Housing Loan	\$7,500.00
Stan's Hardware account	\$500.00
TOTAL	\$11,500.00

HEIRS	RELATIONSHIP
Jane Doe	Daughter
Alex Doe	Son
William Doe	Son
James Doe	Grandson
Mary Doe	Granddaughter

DISTRIBUTION

The assets in the estate have been identified above. Debts total \$11,500.00. Alex Doe has offered to purchase the boat and engine for the fair market value of \$9,000.00. James Doe has offered to purchase the car for \$4,500.00. If these two assets are sold then there will be sufficient cash to discharge the debts.

Bank of Montreal cash	\$5,000.00
Sale of boat	\$9,000.00
Sale of car	\$4,500.00
	Total \$18,500.00
Subtract Debts	- \$11,500.00
Total Cash For Distribution \$7,000.00	

The deceased had four children and under the intestacy provisions of the *Indian Act*, each is entitled to receive a 1/4 interest in the estate. One daughter, Sandra Doe, predeceased **(name of deceased)** and her two children are entitled to receive the share she would have received had she been alive. Therefore, James and Mary Doe are each entitled to receive a 1/8 share in the estate. Accordingly, I plan to distribute the assets as follows:

Cash Assets (\$7,000.00)	
Jane Doe 1/4	\$1,750.00
Alex Doe 1/4	\$1,750.00
William Doe 1/4	\$1,750.00
James Doe 1/8	\$875.00
Mary Doe 1/8	\$875.00
Total	\$7,000.00

Land Assets (Lots 462 and 356)

The heirs will receive the same fractional interest in the land as they did for the cash. This interest will take the form of an undivided interest in each lot. Accordingly, they will share the property as tenants-in-common. If the heirs wish to subdivide the property further they are free to do so; however, this must take place after the undivided interests are transferred by the estate.

The above proposal describes in detail my plan for the distribution of the estate and is based on [e.g.: the provisions of the *Indian Act* OR the terms of the Will, if there was a valid Will]. If you have any objections, please let me know in writing within the next 30 days. At the end of that time I will review any objections received and, taking them into account, will make a decision on the distribution of the estate. If there are no objections to this proposal, then I will distribute the estate in accordance with the proposal at the end of 30 days.

Sincerely,

YOUR NAME

Today's Date

(THIS IS AN EXAMPLE ONLY).

Heir/Beneficiary name(s) and address(es)

Dear [name],

RE: Estate of *(name of deceased)*

The distribution of assets has now taken place in accordance with the proposal for distribution I sent to you on [date]. The following is a full accounting of my administration:

ASSETS	VALUE
Lot 462, Eagle Creek I.R. No 1	\$25,000.00 (approx.)
Lot 356, Eagle Creek I.R. No 1	\$12,500.00 (approx.)
Cash (from Bank of Montreal account)	\$7,500.00
1999 Ford Escape motor vehicle	\$4,500.00 (estimated value)
18 foot Boston Whaler (old, age unknown)	\$9,000.00 (estimated value)
TOTAL	\$58,500.00

DEBTS	VALUE
Funeral Expenses	\$3,500.00
Band Housing Loan	\$7,500.00
Stan's Hardware account	\$500.00
TOTAL	\$11,500.00

HEIRS	RELATIONSHIP
Jane Doe	Daughter
Alex Doe	Son
William Doe	Son
James Doe	Grandson
Mary Doe	Granddaughter

DISTRIBUTION

The assets in the estate were as set out above. Debts totalled \$11,500.00. Alex Doe purchased the boat and engine for the fair market value of \$9,000.00. James Doe purchased the car for \$4,500.00. As a result of these sales, there was sufficient cash to discharge the debts.

Bank of Montreal cash	\$5,000.00
Sale of boat	\$9,000.00
Sale of car	\$4,500.00
Total	\$18,500.00
Subtract Debts	- \$11,500.00
Total Cash For Distribution	\$7,000.00

The deceased had four children and under the intestacy provisions of the *Indian Act*, each was entitled to receive a 1/4 interest in the estate. One daughter, Sandra Doe, predeceased **(name of deceased)** and her two children were entitled to receive the share she would have received had she been alive. Therefore, James and Mary Doe were each entitled to receive a 1/8 share in the estate. Accordingly, the distribution of the estate's cash assets was as follows:

Cash Assets (\$7,000.00)	
Jane Doe 1/4	\$1,750.00
Alex Doe 1/4	\$1,750.00
William Doe 1/4	\$1,750.00
James Doe 1/8	\$875.00
Mary Doe 1/8	\$875.00
Total	\$7,000.00

Land Assets (Lots 462 and 356)

The heirs received the same fractional interest in the land as they did for the cash. I submitted a *Transfer of Land by Personal Representative* for each Lot to Aboriginal Affairs [OR if band is under FNLM: I submitted a land transfer to the X First Nation] to be registered on [date]. Each heir now has an undivided interest in each lot, and shares each Lot with the other heirs as tenants-in-common.

My administration of the estate is now complete. If you have any questions, please contact me.

Sincerely,

YOUR NAME



TRANSFER OF LAND BY PERSONAL REPRESENTATIVE

I, _____, the personal representative of the estate of the late _____, No. _____, of the _____ Indian Band, who died on or about _____, registered in lawful possession of land on the _____, in the Province of British Columbia, more particularly described as: (Provide ONLY the legal description of the parcel of land that is the subject of this transfer. Do not list any other land owned by the deceased.)

DO, SUBJECT TO THE APPROVAL OF THE MINISTER PURSUANT TO SECTION 49 OF THE INDIAN ACT, R.S.C. 1985, Chapter I-5, AS AMENDED, HEREBY TRANSFER THE ABOVE INTEREST AS FOLLOWS:

[State the full names and band numbers of the person(s) to whom the land is being transferred]

If the people to whom the land is being transferred will each own equal shares of the land, just list their names and membership numbers, and the Indian Land Registry will automatically transfer the land in equal shares. If the people to whom the land is being transferred will own unequal shares of the land, specify each share as an undivided fractional interest [for example: 1/3] not as a percentage interest [for example: 33.33%].

_____ Date

_____ Signature of personal representative

SUPPORTING DOCUMENTATION:

You must attach the Approval of Will with attached certified copy of will, or the Appointment of Administrator [if there was no will]. The Supporting documentation attached is:

Declaration of personal representative

Choose ONLY ONE of the following statements, by selecting the appropriate checkbox.

- 1. The deceased left a valid Will. OR
2. a) The deceased did not leave a valid Will, or the deceased's Will did not dispose of the land that is the subject of this transfer; and
b) I have not transferred land to next-of-kin more remote than the brothers and sisters (or, if applicable, nieces and/or nephews) of the deceased in accordance with the prohibition contained in Subsection 48(8) of the Indian Act.

_____ Date

_____ Signature of personal representative

FOR DEPARTMENT USE ONLY

Estate File Number: 5090-

Individual Land Holding File Number: 5630-

Dated at Vancouver in the Province of British Columbia on

Date: _____

For the Minister:
Manager, Lands
BRITISH COLUMBIA REGION





TRANSFER OF LAND BY PERSONAL REPRESENTATIVE

I, [1], the personal representative of the estate of the late [2], No. [3], of the [4] Indian Band, who died on or about [5], registered in lawful possession of land on the [6], in the Province of British Columbia, more particularly described as: (Provide ONLY the legal description of the parcel of land that is the subject of this transfer. Do not list any other land owned by the deceased)

[7]

DO, SUBJECT TO THE APPROVAL OF THE MINISTER PURSUANT TO SECTION 49 OF THE INDIAN ACT, R.S.C. 1985, Chapter I-5, AS AMENDED, HEREBY TRANSFER THE ABOVE INTEREST AS FOLLOWS:

[State the names, relationship to deceased and band numbers of the person(s) to whom the land is being transferred]

If the people to whom the land is being transferred will each own equal shares of the land, just list their names and membership numbers, and the Indian Land Registry will automatically transfer the land in equal shares. If the people to whom the land is being transferred will own unequal shares of the land, specify each share as an undivided fractional interest [for example: 1/3] not as a percentage interest [for example: 33.33%].

[8]

[9]

[10]

Date

Signature of personal representative

SUPPORTING DOCUMENTATION:

You must attach the Approval of Will with attached certified copy of will, or the Appointment of Administrator [if there was no Will].

The Supporting documentation attached is:

[11]

Declaration of personal representative

Choose ONLY ONE of the following statements, by selecting the appropriate checkbox.

- 1. The deceased left a valid Will. OR 12
2. a) The deceased did not leave a valid Will, or the deceased's Will did not dispose of the land that is the subject of this transfer; and
c) I have not transferred land to next-of-kin more remote than the brothers and sisters (or, if applicable, nieces and nephews) of the deceased in accordance with the prohibition contained in Subsection 48(8) of the Indian Act. 13

[14]

[15]

Date

Signature of personal representative

FOR DEPARTMENT USE ONLY

Estate File Number: 5090- Dated at Vancouver in the Province of British Columbia on

Individual Land Holding File Number: 5630-

Date:

For the Minister: Manager, Lands BRITISH COLUMBIA REGION

HOW TO COMPLETE THE “TRANSFER OF LAND BY PERSONAL REPRESENTATIVE” FORM

*****Please note that a separate form must be completed for each parcel of land being transferred*****

The numbers below refer to the **red, bolded numbers** on the previous page. If you do not already have a copy of the Parcel Abstract Report for the land from the Indian Land Registry System, you should obtain it before you complete the *Transfer of Land* form. To request a Parcel Abstract Report, contact an Individual Land Holding Specialist at Aboriginal Affairs and Northern Development Canada (AANDC) at 604.775.5100 or (toll free) 1.888.917.9977.

1. The full name(s) of the appointed personal representative(s) (= the executor(s) or administrator(s)) of the estate.
2. The full name of the deceased. The name must match the name of the deceased as shown in the Indian Registry. Contact your Indian Registry Administrator or AANDC’s Indian Registry if clarification is required.
3. The deceased’s band membership number as stated in the Indian Registry.
4. The name of the deceased’s First Nation.
5. The deceased’s date of death (month, day and year).
6. The name of the Reserve where the land is located, including the Reserve number (if any) (e.g. “Eagle Creek Indian Reserve No. 3”)
7. The legal description of the land. Include the Lot number, Block number (if any), survey plan type if the land has been surveyed (e.g. “CLSR” or “RSBC”), and the name and number of the reserve. For example:

- “Lot 12, Block 10, CLSR Plan 9518, Sun Valley Indian Reserve No. 6”.

If the description of the land is not based on a survey plan, then state the description of the land that was used in the original allotment of the land by Band Council Resolution (“BCR”), and refer to any applicable sketch (e.g. “Fry sketch”). For example:

- “The land as described on the BCR dated October 14, 1956 which is registered under number 12345 in the Indian Land Registry.”
 - “The land as shown on the sketch attached to the BCR dated July 16, 1972 which is registered under number 456789 in the Indian Land Registry.”
 - “10 acres more or less, as described in the BCR dated November 3, 1949 which is registered under number 567890 in the Indian Land Registry.”
8. The full name(s) and band membership number(s) of the person(s) to whom the land is being transferred (called the “transferee(s)”). If the land is being transferred to more than one person in unequal shares, state the fractional share of the land that each transferee is to receive. For example:
 - “An undivided ½ interest to Jane Jack, No. 123(02), an undivided ¼ interest to Joseph Jim, No. 345(01), and an undivided ¼ interest to Thomas Jim, No. 678(01), as tenants in common.”

If you do not specify the share that each person is to receive, the Indian Land Registry will assume that each person you name is to receive an equal share. For example:

- If you say: “Jane Jack, No. 123(02), Joseph Jim, No. 345(01), and Thomas Jim, No. 678(01), as tenants in common.” Result is: Jane Jack, Joseph Jim, and Thomas Jim each get an undivided 1/3 interest in the land as tenants in common. (And if you name 4 people, they’ll each get a ¼ interest ... etc.).

9. The date (month, day and year) that the *Transfer of Land* form was completed and signed.
10. The signature(s) of the appointed personal representative(s) of the estate.
11. Supporting documentation: You must list and attach a copy of the *Approval of Will* that has a copy of the Will attached to it [the Will does not get registered in the Indian Land Registry and cannot be viewed by the public]. If there was no Will, you must list and attach a copy of your *Appointment as Administrator* of the estate.
12. Declaration: choose ONLY ONE of the 2 options. If the deceased left a valid Will, choose the first option. If the deceased did not leave a valid Will, or the Will did not deal with the land you are transferring here, review Instruction #14 below, then select the second option.

NOTE: If the land transfer is not in accordance with the terms of the Will (if the deceased left a valid Will), or with section 48 of the *Indian Act* (if there was no Will or the Will did not dispose of this parcel of land), you must attach documentation showing that all heirs/beneficiaries consent to the proposed land transfer (for example, an *Heirs/Beneficiaries Agreement* – this form may be obtained from AANDC’s Estates Unit by calling 604.775.5100 or (toll free) 1.888.917.9977, or emailing BCestates@aadnc-aadnc.gc.ca).

DO NOT LIST THIS ADDITIONAL SUPPORTING DOCUMENTATION ON THE TRANSFER FORM
(This is to maintain the privacy of your estate documents)

13. If the deceased did not leave a valid Will, or the Will did not dispose of the land that is the subject of this transfer, **AND** the deceased’s closest surviving relatives were niece(s)/nephew(s), then the deceased’s land must be returned to the Band (see section 48(8) of the *Indian Act*). However, if the deceased’s closest surviving relatives included at least one brother or sister, as well as one or more niece(s)/nephew(s), the land may be transferred to the niece(s)/nephew(s), as well as to the brother(s)/sister(s), in shares as determined by section 48(6) of the *Indian Act*. Please call an Estates Officer at (toll fee) 1.888.917.9977 for additional explanation if required.
14. The date (day, month and year) that the Declaration was signed by the Personal Representative.
15. The signature of the Personal Representative.

Please include a separate piece of paper on which you have written your name and mailing address, so that we can send you the new Certificate(s) of Possession (or other confirmation of the land transfer, in the case of the transfer of a parcel of land that has not been surveyed) to give to the transferees once the land transfer has been processed by the Indian Land Registry.



ASKING FOR A CLEARANCE CERTIFICATE

Use this form if you are the legal representative for an estate, business, or property and you are asking for a clearance certificate before distributing the assets of the estate, business, or trust. A legal representative includes an executor, administrator, liquidator, trustee, or like person other than a trustee in bankruptcy.

Send this form to the Assistant Director, Audit, at your tax services office. Do **not** attach this form to the return. You can find the address of your tax services office by going to www.cra.gc.ca/contact.

Do **not** send us this form until:

- you have filed all the required tax returns and have received the related notices of assessment; and
- we have received or secured all income taxes (including the provincial or territorial taxes we administer), Canada Pension Plan contributions, Employment Insurance premiums, and any related interest and penalties.

Attach to this form the documents listed below to help us issue the certificate without delay:

- a copy of the will, including any codicils, renunciations, disclaimers, and all probate documents. If the taxpayer died intestate, also attach a copy of the document appointing an administrator (for example, the Letters of Administration or Letters of Verification issued by a probate court);
- a copy of the trust document for inter vivos trusts;
- a statement showing the list of assets and distribution plan, including a description of each asset, adjusted cost base, and the fair market value at the date of death and at the date of distribution, if not at the same time. Also include the names, addresses, and social insurance numbers or account numbers of the recipients as well as each one's relationship to the deceased. If a statement of properties has been prepared for a probate court, we will usually accept a copy, and a list of any properties that the deceased owned before death and that passed directly to beneficiaries;
- any other documents that are necessary to prove that you are the legal representative; and
- a letter of authorization that you have signed if you want us to communicate with any other person or firm, or you want the clearance certificate sent to any address other than your own.

For more information, refer to Information Circular IC82-6, *Clearance Certificate* or call **1-800-959-8281**.

DO NOT USE THIS AREA

Identification area	
Name of deceased, corporation, or trust, whichever applies	
Address	
Social insurance number, Business Number, or trust number, whichever applies	Date of death or date of wind-up, whichever applies
Legal representative's name (if there is more than one, please provide the details on a separate sheet)	
Legal representative's address (we will send the clearance certificate to this address)	
Legal representative's capacity (for example, executor, administrator, liquidator, or trustee)	Telephone number

Period covered
I am asking for a clearance certificate for the period ending _____

Tax returns filed		
Have you filed any tax returns for the year of death?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, indicate what type of tax return(s) you filed. For more information, get guides T4011, <i>Preparing Returns for Deceased Persons</i> , T4012, <i>T2 Corporation – Income Tax Guide</i> , and/or T4013, <i>T3 Trust Guide</i> .		
<input type="checkbox"/> T1 final return	<input type="checkbox"/> T1 return for rights or things	<input type="checkbox"/> T2 Corporation Income Tax Return
<input type="checkbox"/> T1 return for income from a testamentary trust	<input type="checkbox"/> T1 return for partner or proprietor	<input type="checkbox"/> T3 Trust Income Tax and Information Return

Certification and undertaking		
I am asking for a clearance certificate from the Minister of National Revenue. The certificate will certify that all taxes (including provincial or territorial taxes administered by the Canada Revenue Agency), Canada Pension Plan contributions, Employment Insurance premiums, and any related interest and penalties for which the deceased, corporation, or trust named above is liable (or can reasonably be expected to become liable) have been paid or that the Minister has accepted security for the amounts. The certificate will apply to the tax year in which the distribution is made and any previous year for which I am liable (or can reasonably be expected to become liable) as the legal representative of the deceased, corporation, or trust identified. I will complete the distribution of all of the property as soon as possible after I receive the clearance certificate.		
_____	_____	_____
Date	Capacity (for example, executor, administrator, liquidator, or trustee)	Signature
_____	_____	_____
Date	Capacity (for example, executor, administrator, liquidator, or trustee)	Signature