

❧ ESTATES ❧
POST-APPLICATION DOCUMENTS

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CONSENT OF BENEFICIARIES TO EARLY TRANSFER OF REAL PROPERTY

General Notes

This *Consent* is used only in the case of a grant of probate or a grant of administration with will annexed when title to a property is transferred to a beneficiary **before** 210 days from the date of the grant of probate or administration with will annexed have elapsed.

Pursuant to section 69 of WESA, when a Will-Maker is survived by a spouse and/or children, a transfer of title to a property given to a beneficiary in a Will must not be registered in a Land Title Office until 210 days after the issue of a representation grant (s. 155) unless:

- the beneficiaries entitled under the Will consent to the registration; or
- a court approves the registration (rare).

If the transfer is registered before the expiration of the 210 days, a notation on Title to the property will be registered stating that it is subject to section 69 of WESA.

For a more detailed explanation see:

- **Variation of Wills – Wills and Will-Makers (Overview);** and
- **Limitation Dates Have Expired (Post-Application Procedure).**

This Consent may be used in conjunction with the *Statutory Declaration (Early Transfer of Assets)* or a certified copy of the filed *Form P2 – Submission for Estate Grant*.

Preparation

- ❶ List the names of the beneficiaries under the Will and describe their relationship to the Deceased.
- ❷ If the signatories of this *Consent* are not in one location, or it is time consuming or impractical for them all to sign one document, prepare a separate *Consent* for each beneficiary and adjust the wording accordingly.
- ❸ Insert the names of all the beneficiaries under the Will.
- ❹ If you are preparing individual Consents, delete “AS TO ALL SIGNATURES”.

Processing

Mail the *Consent* to the beneficiaries with a covering letter to be dictated by the supervising lawyer. The lawyer may recommend that the beneficiaries obtain independent legal advice.

Diarize the file and follow up if the executed *Consents* are not returned.

Scan the original of the Consent and file it electronically with the Land Title Office when filing the transfer. For instructions, see the Electronic Filings System – EFS in the Helpful Information chapter.

RE: THE ESTATE OF {NAME OF THE DECEASED}, WITH ALL ALIASES), DECEASED

CONSENT

WHEREAS:

A. {NAME OF THE DECEASED, WITH ALL ALIASES} late of the {City} of {location} {occupation}, died on {date}, at the {City} of {location}, in the Province of British Columbia, leaving a Will dated {date} (the "Will").

B. A Grant of Probate [Administration with Will Annexed] was issued on {date} by the Supreme Court of British Columbia, {city} Registry, confirming the appointment of {NAME OF PERSONAL REPRESENTATIVE} as Executor of the Will [Administrator with Will Annexed of the Estate].

C. The following are the beneficiaries under the Will:

Table with 2 columns: Name, Relationship to Deceased. Contains two rows of placeholder information.

NOW THEREFORE, we hereby consent to the immediate transfer of:

{address and legal description of property}

to {name of the transferee} and do not wish that a notation pursuant to Section 69 of the Wills, Estates and Succession Act be filed against Title to the property.

Dated at {location}, this ___ day of _____, 20__.

SIGNED, SEALED AND DELIVERED by each of the Beneficiaries this ___ day of ___ 20__ in the presence of: Signature Name: Address Occupation: AS TO ALL SIGNATURES

CONSENT OF BENEFICIARIES/INTESTATE SUCCESSORS TO EARLY DISTRIBUTION OF ESTATE ASSETS

General Notes

Pursuant to section 155 of WESA, the personal representative of a Deceased must not distribute the estate of the deceased person in the 210 days following the date of the issue of a representation grant except:

- with the consent of all beneficiaries and intestate successors entitled to the estate; or
- by order of the court (rare).

Note: Even with the consent of the beneficiaries or the court, the personal representative cannot distribute the Deceased's estate if a proceeding has been commenced. This may affect the distribution of the estate, including a proceeding to determine who is entitled to share in the Deceased's estate, whether under the terms of the Will or on an intestacy, or to vary the terms of the Will.

Preparation

- ❶ Select the first two paragraphs B and C when there is a Will and list the names of all the beneficiaries under the Will and describe their relationship to the Deceased (see **Proposed Distribution of Assets – Pre-Application Procedure**).
- ❷ Select the second two paragraphs B and C when there is no Will and list the names of all the intestate successors and describe their relationship to the Deceased (see **Proposed Distribution of Assets – Pre-Application Procedure**).
- ❸ If the signatories of this Consent are not in one location, or it is time consuming or impractical for all beneficiaries and intestate successors to sign one document, prepare a separate form for each beneficiary and adjust the wording accordingly.
- ❹ Insert the names of all beneficiaries under the Will or intestate successors.
- ❺ If you are preparing individual Consents, delete "AS TO ALL SIGNATURES".

Processing

Mail the *Consent* to the beneficiaries/intestate successors with a covering letter to be dictated by the supervising lawyer. The lawyer may recommend that the beneficiaries/intestate successors obtain independent legal advice.

Diarize the file and follow up if the executed Consents are not returned.

RE: THE ESTATE OF {NAME OF THE DECEASED}, DECEASED

CONSENT

WHEREAS:

A. {NAME OF THE DECEASED, WITH ALL ALIASES} late of the {City} of {location} {occupation}, died on {date}, at the {City} of {location}, in the Province of British Columbia, leaving a Will dated {date} (the "Will")[intestate].

Insert these two paragraphs in the case of a grant of probate or grant of administration with will annexed

1B. A Grant of Probate [Administration with Will Annexed] was issued on {date} by the Supreme Court of British Columbia, {city} Registry, confirming the appointment of {NAME OF PERSONAL REPRESENTATIVE} as Executor of the Will [Administrator of the Estate] of the Deceased.

1C. The following are the only beneficiaries under the Will and the Deceased's intestate successors:

Table with 2 columns: Name, Relationship to Deceased. Row 1 with circled 1 in both cells.

Insert these two paragraphs in the case of a grant of administration without will annexed

2B. A Grant of Administration without Will Annexed was issued on {date} by the Supreme Court of British Columbia, {city} Registry, to {NAME OF PERSONAL REPRESENTATIVE} as Administrator of the Estate of the Deceased.

2C. {NAME OF THE DECEASED, WITH ALL ALIASES} left surviving him/her the following who are the only intestate successors of the Deceased:

Table with 2 columns: Name, Relationship to Deceased. Row 2 with circled 2 in both cells.

NOW THEREFORE, we, the Beneficiaries/Intestate Successors, hereby consent to the immediate distribution of the estate assets as follows:

{description of asset } to {name of the person to whom such asset is transferred}

Dated at {location}, this ___ day of _____, 20__.

3 SIGNED, SEALED AND DELIVERED by each of the Beneficiaries this ___ day of _____ 20__ in the presence of:

Signature, Name, Address, Occupation lines with circled 4 {NAME OF BENEFICIARY} labels and closing parentheses.

5 AS TO ALL SIGNATURES

NOTARIALY CERTIFIED COPY

General Notes

When the time comes to transmit or transfer the estate assets, most financial institutions (banks, trust companies, credit unions, etc.) and other institutions (brokerage firms, Motor Vehicle Branches, etc.) require copies of documents (such as the *Death Certificate*, representation grant, etc.) in support of the application for such transmission or transfer. Obviously, it is both impractical and sometimes impossible to release originals of documents and so notarially-certified copies of the originals same are accepted.

The most common way to certify a document is to prepare a notarially-certified copy or a “certificate”. By this document a lawyer (acting as a notary public) or a notary public certifies that the photocopy of the original document attached to the Certificate has been compared by the notary public to the original and is a true copy thereof.

Preparation

In order to certify a photocopy of an original document, you may either:

- prepare the Certificate set out opposite (with the obvious insertions) and then staple it to the photocopy of the original, affixing a red seal to the Certificate in the appropriate location; *or*
- type or rubber stamp the following certification on the photocopy (the rubber stamp may be purchased from a stationary supplier):

<p>I HEREBY CERTIFY that the within instrument is a true and correct copy of the instrument of which it purports to be a true copy.</p> <p>Given under my hand and seal of office this ___ day of _____, 20__.</p> <p style="text-align: right; margin-right: 50px;">_____</p> <p style="text-align: right; margin-right: 50px;">A notary public in and for the Province of British Columbia</p>

Processing

Note: Always bring the original of the document to the supervising lawyer to enable him or her to compare the original to the photocopy.

Affix the supervising lawyer’s official notarial seal to the Certificate and to all copies of documents so that the impression of the seal shows on the red seal and through all pages. If there are too many pages for the impression of the seal to come through on all pages, affix the seal several times taking a few pages at a time.

The supervising lawyer (in his or her capacity as a notary public) must sign this document.

CANADA)	IN THE MATTER OF THE ESTATE
)	
PROVINCE OF BRITISH COLUMBIA)	of {NAME OF THE DECEASED
)	WITH ALL ALIASES}
TO WIT)	
)	
)	

I, *{NAME OF THE LAWYER}*, a Notary Public by Royal Authority duly appointed, residing at the *{City}* of _____, in the Province of British Columbia, do certify that the paper writing hereto annexed, marked with my Notarial Seal, is a true copy of *{NAME OF DOCUMENT}*, signed by *{NAME OF INDIVIDUAL WHOSE SIGNATURE IS ON THE DOCUMENT BEING CERTIFIED}* and dated the ____ day of _____, 20____, the said copy having been compared by me with the original document, an act whereof being requested I have granted under Notarial form and seal of office to serve and avail as occasion may require.

Dated at *{City}*, British Columbia, this _____ day of _____, 20____.

 A notary public in and for the Province of British Columbia



TRANSFER TO SURVIVING JOINT TENANT**(Form 17)****General Notes**

A property registered in joint tenancy may be transferred to the survivor immediately upon the death of the deceased joint tenant without the necessity of obtaining a representation grant. However, you may find it more practical to deal with all real estate at the same time – after the grant has been obtained.

In order to file forms electronically you must build the forms in the Web Filing application through myLTSA.

Preparation

Before filing this form, you will have to prepare a *Transparency Declaration* and obtain a reference number for the Declaration. For more instructions with respect to the Declaration and how to complete and file this form, see **EFS / WebFiling – Helpful Information**. The appearance of this form online is different from the form shown opposite. You must work through the form by entering the information into the Land Owner Transparency Registry application in myLTSA. You can find this under the heading “Submissions”.

The myLTSA instructions are complete, however the additional explanations set out below are included for those items that may require clarification.

ITEM 1	Application	Insert the name of the person or entity (e.g. lawyer or law firm) who signs the form when submitting it to the Land Title Office. If a “profile” is available, click on the Import Profile button to complete this section.
ITEM 2	Description of Land	Insert the PID number and the legal description of land. Always copy the legal description from the LTSA search.
	Market Value	Insert “One-half of market value” (or other applicable value if there is more than one surviving joint tenant). This amount may be the assessed value or market value of the property, which may be obtained from the personal representative.
ITEM 3	Nature of Interest	Transmission to surviving joint tenant
	Additional Information	Insert the description of any additional documents filed with the form.
ITEM 4	Person Entitled to be Registered as Owner	Copy the name of the surviving joint tenant(s) from the Land Title Office search. You must include the person’s occupation, current address, and postal code . Click “as joint tenants” if applicable.
	Electronic signature	No signature required

If you require a STC (*State of Title Certificate*) (recommended), click in the box opposite “yes” and click on **Request STC** to provide instructions.

Processing

This form must be signed and filed electronically with the Land Title Office. For instructions, see the Electronic Filings System – EFS in the Helpful Information chapter.

The following documents must be scanned in support of this application:

- **original Death Certificate** (or evidence of death). The Death Certificate **must be in English** or be translated by an official translator (a notarially-certified copy is not acceptable);
- **Property Transfer Tax Return** (exemption No. **08** applies);
- **Statutory Declaration** where the name of the Deceased on the *Death Certificate* is different from the name on Title (see *Statutory Declaration Regarding Variation in the Name of Deceased*).

Diarize the file for two weeks to receive the State of Title Certificate (if you have requested one – this is recommended).

TRANSMISSION TO EXECUTOR OR ADMINISTRATOR (Form 17)

General Notes

The Deceased's property **not** registered in joint tenancy must first be transmitted to the personal representative of the Deceased (executor or administrator) before it can be transferred to the beneficiaries named in the Will, or to the intestate successor(s) in the case of an intestacy, or even sold to a third party.

You must ensure that there are no deficiencies in any of the titles before you get to this step (e.g. missing duplicate indefeasible title, etc.) as they will need to be fixed before the titles can be transmitted.

Note: If a predeceased joint tenant's name remains on Title and it was never transferred to the survivor, you can attach the *Death Certificate* of that individual to this Form 17 and the transmission to the personal representative will be completed along with the transfer to the surviving joint tenant in one step. This saves on both wait times and filing fees.

Preparation

Before preparing this form you will have to prepare a Transparency Declaration and obtain a reference number for the Declaration. For more instructions with respect to the Declaration and how to complete and file this form, see EFS / Web Filing – Helpful Information. The appearance of this form online is different from the form shown opposite. You must work through the form by entering the information into the Land Owner Transparency Registry application in myLTSA. You can find this under the heading “Submissions”.

The myLTSA instructions are complete, however the additional explanations set out below are included for those items that may require clarification.

ITEM 1	Application	Insert the name of the person or entity (e.g. lawyer or law firm) who signs the form when submitting it to the Land Title Office. If a “profile” is available, click on the Import Profile button to complete this section.
ITEM 2	Description of Land	Insert the PID number and the legal description of land. Always copy the legal description from the LTSA search. The LTO requires that you transfer all of the properties that are flowing to the personal representative on one application, so you must prepare a schedule if there is more than one property to be transmitted..
	Market Value	Show the market value of the interest being transmitted. This amount is shown in Part 1 of the <i>Statement of Assets, Liabilities and Distribution</i> .
ITEM 3	Nature of Interest Fee Simple	Transmission to Executor or administrator
	Additional Information	Leave blank
ITEM 4	Person Entitled to be the Registered as Owner	Copy the name of the personal representative from the grant and insert “Executor of the Will /or Administrator of the Estate of <i>{Name of the Deceased}</i> ” (see opposite). Show the current address and postal code of the executor or administrator.
	Electronic signature	No signature is required

If you require a STC (*State of Title Certificate*) (recommended), click in the box opposite “yes” and click on **Request STC** to provide instructions.

Processing

This form must be signed and filed electronically with the Land Title Office. For instructions, see the Electronic Filings System – EFS in the Helpful Information chapter.

This Form 17 must be submitted to the appropriate Land Title Office for filing together with:

- court-certified copies of:
 - the grant; and
 - *Statement of Assets, Liabilities and Distribution* (all pages).
- *Property Transfer Tax Return* (Exemption No. **09** applies).

Diarize the file for two weeks to receive the State of Title Certificate if you have requested one – this is recommended).



1. Application

{INSERT NAME OF LAW FIRM}
 {Address of law firm}
 {City} BC {PostalCode}
 {Telephone number}

2. Description of Land

PID/Plan Number	Legal Description
000-000-000	{INSERT LEGAL DESCRIPTION FROM SEARCH}

Market Value

3. Nature of Interest

Fee Simple **TRANSMISSION TO EXECUTOR OR ADMINISTRATOR**

Additional Information

For Transmission to Executor or Administrator use the full market value. *You will also need to submit a Land Transparency Act Declaration.

4. Person Entitled to be Registered as Owner

{GIVEN NAME(S) OF TRANSFEREE} {LAST NAME OF TRANSFEREE} {OCCUPATION}
 {ADDRESS OF TRANSFEREE}
 {CITY} BC {POSTALCODE}

Electronic Signature

Your electronic signature is a representation that
 (a) you are a subscriber under section 168.6 of the *Land Title Act*, RSBC 1996 c.250, and that you are authorized to electronically sign this application by an e-filing direction made under section 168.22(2) of the act, and
 (b) if this application requires a supporting document, that you are a designate authorized to certify this application under section 168.4 of the *Land Title Act*, RSBC 1996 c.250, that you certify this application under section 168.43(3) of the act, and that the supporting document or a true copy of the supporting document, if a true copy is allowed under an e-filing direction, is in your possession.

CERTIFICATE OF PAYMENT (Form F – *Strata Property Act*)

General Notes

Section 256 of the *Strata Property Act* requires that a *Certificate of Payment (Form F)* be filed when a document transferring an interest in a Strata Lot (a condominium, townhouse or duplex) is filed with the Land Title Office. It is **not** required when the Strata Lot is:

- transferred to the surviving joint tenant; or
- transmitted to the personal representative.

Usually, such a Certificate is issued by the company that manages the building in which the condominium is located. Obtain the name and the telephone number of the management company or the strata council (if there is no management company) from the personal representative, and then call them to ascertain:

- the name of the contact person and the address of the management company or strata council;
- whether or not there are any maintenance fees (or any other money) owing to the strata corporation (if there are, arrangements must first be made to pay any arrears);
- the amount of the fee payable to the management company to obtain the Certificate (Note: the maximum fee a strata corporation may charge for a *Certificate of Payment* is set out in s. 6.10 of the *Strata Property Regulation* and is currently \$15.00).

Some management companies prepare their own *Certificates of Payment*, in which case, omit the preparation of the Certificate and see Processing below.

A number of strata management companies also function through eStrataHub now as well. You can request the *Certificate of Payment* directly from the strata management company and pay for it through your BCOOnline account. You will need to log in to BCOOnline ⇒ eStrataHub ⇒ enter Strata Lot Plan and then follow the prompts to request the correct document.

Preparation

- ❶ Insert the registration number of the Strata Plan. This is the number found at the end of the legal description (to be copied from the Land Title Office search). For example, LSM 000, VR 000 or NW 000.
- ❷ Insert the full legal description from the Land Title Office search, starting with the Parcel Identifier number (nine digits) and ending with the Strata Plan number. You do not need to include the words "...together with an interest as shown on Form 1".
- ❸ Pursuant to Section 256 of the *Strata Property Act*, the *Certificate of Payment* is valid for a period of 60 days from the date it is issued.



As the probate procedure may take a few months, you may want to wait to order the Certificate until you are actually ready to file the transfer documents in the Land Title Office, but keep in mind that it may take a few days to obtain it

- ❹ The strata manager signs only if the Strata Corporation is managed by a management company. If the Strata Corporation is not managed by a management company (which is often the case with small strata corporations consisting of just a few units), two council members must sign the Certificate. If the council consists of only one member, one signature will suffice.

Processing

Prepare a letter to the management company or the strata council if there is no management company, forwarding:

- the *Certificate of Payment* for signature; and
- a cheque representing the payment of the fee.

Diarize the date of the letter for one week and if you do not receive the Certificate, follow-up.

This form must be filed electronically with the Land Title Office. For instructions, see the Electronic Filings System – EFS in the Helpful Information chapter.

STRATA PROPERTY ACT**Form F****(Section 115)****CERTIFICATE OF PAYMENT**

The Owners, Strata Plan ❶ certify under Section 115 of the *Strata Property Act* that the owner of the strata lot described as:

Parcel Identifier ❷

Strata Lot ❷

- (a) does not owe money to the Strata Corporation, or
- (b) does owe money but:
 - (i) the money claimed by the Strata Corporation has been paid into court, or to the strata corporation, in trust, under Section 114 of the *Strata Property Act*, or
 - (ii) arrangements satisfactory to the Strata Corporation have been made to pay the money owing.

Date: ❸

Signature of Strata Manager ❹



If you are a home owner, lawyer, notary or real estate agent, you can now order, receive and pay for strata documents (such as *Form F – Certificate of Payment*) by logging on to BC OnLine. ⇒ eStrataHub. You can also order documents using your credit card. This will help you save time and organize your business.

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PROPERTY TRANSFER TAX RETURN

General Notes

Pursuant to the *Property Transfer Tax Act*, a tax is payable on most transfers and a **Property Transfer Tax Return** (Form FIN 530) must accompany every application to register a “taxable transaction”. Although transfers to the surviving joint tenant(s), to the executor or administrator, or to a related beneficiary are exempt from the Property Transfer Tax, the Return must still be filed.

Preparation

Detailed instructions are contained in the *Instruction Guide for Completion of General, Special and Electronic Property Transfer Tax Returns* (the PPTR Guide”) (see the link in: “**Property Transfer Tax Return**” in **Addresses and Links –Helpful Information**).

You must complete the Return online. Once completed, the populated Return must be downloaded and saved. The hard copy must be signed by all purchasers/transferees. The original signed Return must be held on file by the lawyer responsible for e-filing the form.

Before completing the Return, determine the exemption code that applies. The selected code for each transferee is located in Part A of the Return, under the name of the transferee:

- no exemption claimed
- **08 Survivorship** (Transfer to a surviving joint tenant).
- **09** Executor/executrix of estate (transmission to personal representative) where the property conveyed to the personal representative is part of the Deceased’s estate.
- **05 Transfer of a principal residence to a related individual.** Transfers under this provision may not be fully exempt and you should ascertain if either the Purchaser or the Vendor was residing on the property for sufficient time before the transfer.

Note: Under Property Transfer Tax, a related individual or relative includes the following:

- a child, grandchild, great-grandchild and their spouse;
- a parent, grandparent, or great-grandparent;
- a spouse and their child, parent, grandparent or great-grandparent;

Child includes a step-child.

Related individual exemptions apply only to citizens or permanent residents of Canada.

- **40 Transfer of a principal residence from a trustee of a Deceased’s estate to a beneficiary of the Deceased’s estate, where:**
 - o the trustee is registered as such under the Land Title Act;
 - o the beneficiary is a related individual of the Deceased (see above); and
 - o the property transferred was the principal residence of the Deceased immediately prior to death. Transfers under this provision may not be fully exempt.

These are the most common exemptions relating to estates. For additional exemptions, see **Exemption Codes** PPTR Guide.

The following information is shown in the order it is inserted on the web filing. Many items are not usually on file when taking instructions, so verify carefully that you have the information below on hand before completing the form:

Part A For each Purchaser/Transferee insert, answer or select:

- full legal name (last/family name and all given names). They must match the Grant;
- type of transferee:
 - an individual;
 - a corporation; or
 - other.

If the transferee is an **individual**:

- date of birth;
- whether the Transferee is:
 - claiming an exemption and select the exemption code. If the Transferee is claiming an exemption, scroll ↓ to and select the applicable exemption (see previous page for a list of exemptions);
 - percentage acquired;
 - holding the property on behalf of a partnership; or
 - a trustee (see the PPTR Guide – above).

Note: When completing the form there is a question:

On the date of registration, are you a Canadian Citizen or a permanent resident as defined in the Immigration and Refugee Protection Act (Canada)?

You will have to answer either Yes or No” Depending on the answer:

- if a Canadian citizen or permanent resident: Social Insurance Number (SIN);
- if **not** a Canadian citizen or permanent resident: the foreign country or state of citizenship. If more than one country or citizenship: a list of all that apply.
- if **not** a Canadian citizen, but files taxes in Canada, and has applied for and received a Canada Revenue Agency (CRA) ITN: 9-digit Individual Tax Number (ITN);

- if the transferee is a **foreign** national and is a confirmed BC Provincial Nominee, ⁽¹⁾ and is claiming the B.C. Provincial Nominee exemption:
 - the certificate number; and
 - effective date
- principal residence address and telephone number of transferee;
- if the property is **not** the transferee's principal residence, the address of their current principal residence;
- if the transferee is claiming the first-time home buyers' exemption, his or her previous address for the last two years;
- years the transferee filed income tax returns as a BC resident during the six years before the date of registration;
- whether the transferee:
 - intends to use the transferred property as his/her principal residence;
 - is a Trustee (see the PTTR Guide: Transfers Involving a Trust and a Bare Trust);
 - is claiming the Canadian controlled limited partnership exemption;

To add additional several transferees in the form, select the button "Click to add additional purchasers".

If the Purchaser/Transferee is a **corporation or "other"**:

For the requirements: see the instruction in the PTTR Guide (refer to the link in: "Property Transfer Tax Return" in Addresses and Links –Helpful Information).

If you have any issues regarding a filing that involves a corporation or trust company that does not work in the bounds of this form, give the PTT office a call (1-250-387-0555). Because these are zero balance returns, they often have built in work arounds that can help you. If you have not completed a Property Transfer Tax Return, you will be unable to file any package at the Land Title Office.

Part B Contact name and mailing address

Complete only if this is **different** from Part A. For example, the name and contact information for the law firm.

⁽¹⁾ The BC Provincial Nominee Program (BC PNP) is a way for high-demand foreign workers and experienced entrepreneurs to gain permanent residency in B.C.

Part C Vendor/Transferor, insert, answer or select:

Answer either Yes or No to the questions: “Have you made reasonable efforts to confirm residency status of the vendor?”

- the name(s) and addresses (from the Title);
- telephone number.
- Type of Vendor is:
 - an individual;
 - a corporation; or
 - other.
- whether the Transferor is a resident or non-resident of Canada as defined under the Income Tax Act (Canada);

If there are more than two vendors or transferors, click on “Click to add additional vendor” and include all information mentioned above, including residency status.

There is space for several vendors or transferors on the form – you will have to click on the button “Click to add additional Vendor”.

Part D. Description of property and transfer:

- Date of completion of transaction (you may leave this blank)
- date of Interim Agreement or Contract (you may also leave this blank);
- MLS number (if applicable);
- Total percentage interest being acquired by all transferees: For transfer to surviving joint tenant: 50%.
- type of property (e.g. land with improvements);
- property class or type of property assigned by BC Assessment Authority (e.g. residential, recreational, commercial, farm or other)
- whether the property is vacant land or land with improvements;
- type of transaction applicable to the transfer (usually **Fee Simple**);
- Civic address of property (from the *Disclosure Statement*);
- Whether the property is a presold strata lot;
- Whether the contract as assigned;
- if a lease agreement: the number of years (length) including any renewals
- Parcel Identifier Number (from Land Title Office search) but ensure that there are hyphens as follows: 000-000-000;
- legal description (from Land Title Office search);

Part E Terms

If an exemption is claimed: Leave the whole section E blank.

If no exemption is claimed, complete as follows:

- **1 to 3** Insert \$00.00
- **4** The form will calculate the result
- **5 & 6** If there is no trade-in or lender: Insert: “**NIL**”

Depending on the type of transfer you are registering, you may not have to complete this section. If required, you have to provide detailed financial information for the purchase/transfer.

Part F Allocation of Gross Purchase Price (non-residential properties only)

Leave blank if it is a residential property. If it is a non-residential property, obtain the information required to complete this part from the personal representative.

Part G Additional Information

Provide further information in support of the exemption claimed, as indicated. For example, you may need to clarify the relationship of the Purchaser/Transferee to the Vendor/Transferor for exemptions such as codes 05, 06, 41 and 42, which apply only to related individuals.

Obtain this information from the personal representative. However, if the *Estate Checklist* was properly completed, all the requisite information should be located there.

Part H Property Value Information

Complete if:

- the property is only a partial residence and not all the improvements are residential;
- the land exceeds 0.5 hectares (1.24 acres) in size; or
- the property is not fully classified by BC Assessment Authority as residential.

In that case, consult the supervising lawyer (see the PPTR Guide -- link in: “Property Transfer Tax Return” in Addresses and Links –Helpful Information).

Part I Property Transfer Tax (PTT) Calculation

- If you have previously filed a return and paid the tax on it, and subsequently, the transfer was cancelled or withdrawn, answer either **Yes** or **No** to question 1.
- If **Yes**, and this refers to a previously withdrawn or cancelled transfer, complete the previous registration number and Journal Voucher number.
- If **Gross Purchase Price** in **Part E** differs from the market value, select the reason for the difference (e.g. conveyance only). If the reason is “Other”, complete the box below (for example if it is a transfer to a surviving joint tenant or a personal representative).

If you have completed all the requisite parts correctly, this part is the “smart” section of the form and will calculate the amounts automatically by using the full fair market value (“FMV”) of the property reported in this field, and the percentage of the property being transferred reported in Part D.

If different Transferees qualify for different exemptions, see the PPTR Guide (link, see: “**Property Transfer Tax Return**” in **Addresses and Links –Helpful Information**).

Part J Funds Transfer Authorization

Complete this section to authorize the transfer of funds to pay the property transfer tax.

Click on blue ox to validate form.

Part K First Time Home Buyers Certification

Leave blank unless it is a first-time home buyer.

Part L Certification:

Complete the telephone number for each Purchaser/Transferee.

The Return must be signed by **ALL** the Purchasers/Transferees or personal representatives of the Deceased.

Processing

Once you have completed all the information online, you must create a pdf version of the form for signature (see Part L – Certification), The signed original must be kept on file.

You must click on “Validate Form” before you will be able to have the lawyer add his/her Juricert to it.

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FREEHOLD TRANSFER – (FORM A)
(from Executor/Administrator to Beneficiary and/or New Owner)

General Notes

After the property has been transmitted to the personal representative, it can be transferred to the beneficiaries or sold by the personal representative.

If real property is transferred to a beneficiary within 210 days from the date of the issuance of the representation grant without either:

- the court's authorization; or
- the required consents (see *Consent of Beneficiaries to Early Transfer of Real Property*);

the Title will be endorsed by the Land Title Office with a notation to the effect that the property is subject to the liability of being charged by an order under Section 69 of WESA. Subsequently, if the beneficiary wishes to sell the property within the 210-day period, the Land Title Office must be satisfied that no proceeding pursuant to Part 4 - Division 6 [Variation of Wills] of WESA will be commenced. The 210-day bar against transfer contained in WESA applies only to a transfer to a beneficiary, not to a sale by the personal representative.

Preparation

Before filing this form you will have to prepare a *Transparency Declaration* and obtain a reference number for the Declaration. For more instructions with respect to the Declaration and how to complete and file this form, see **EFS / Web Filing – Helpful Information**. The appearance of this form online is different from the form shown opposite. You must work through the form by entering the information into the Land Owner Transparency Registry application in myLTSA. You can find this under the heading “Submissions”.

The myLTSA instructions are complete, however the additional explanations set out below are included for those items that may require clarification.

Continued...

FREEHOLD TRANSFER – (FORM A)
(from Executor/Administrator to Beneficiary and/or New Owner)

Preparation (Continued)

ITEM 1	Application	Insert the name of the person or entity (e.g. lawyer or law firm) who signs the form when submitting it to the Land Title Office. If a “profile” is available, click on the Import Profile button to complete this section.
ITEM 2	Description of Land	Insert the PID and the legal description. Always copy the legal description from the LTSA search. The LTO requires that you transfer all of the properties that are flowing to the personal representative on one application, so must prepare a schedule.
	Market Value	Market value – you may obtain this information from the personal representative or the <i>Statement of Assets, Liabilities and Distribution</i> .
ITEM 3	Consideration	If transferred to a beneficiary: the amount is: \$1.00 and good and valuable consideration . If transferred to a third party purchasing the property: the consideration is the amount of the purchase price.
ITEM 4	Transferor(s)	Insert full name of the personal representative as it appears on title
ITEM 5	Freehold Estate Transferred	Fee Simple
ITEM 6	Transferees	Insert the name, occupation, and full postal address for each beneficiary or each purchaser of the property. If joint tenants, ensure that you select the click on Joint Tenants
ITEM 7	Execution	Insert the name of the Transferor as it appears in Item 4.

Processing

This form must be filed electronically with the Land Title Office. For instructions, see the Electronic Filings System – EFS in the Helpful Information chapter.

When filing a *Form A* application, the submitter must include a scan of the **original** version of the supporting document, not a copy of it. Court-certified copies relating to a grant of probate or administration are acceptable.

The following documents must be submitted to the appropriate Land Title Office for filing in the order shown:

- *Form A* (Freehold Transfer) – see opposite;
- *Property Transfer Tax Return* (see Notes opposite the *Property Transfer Tax Return* form in this chapter);
- for a Strata Lot, *Declaration* (with respect to the *Form F - Certificate of Payment*).

For an early transfer (see **Post-Application Procedure – Transmission of Assets to Personal Representative – Real Estate (not in joint tenancy)**), attach the appropriate Consents and or Statutory Declaration (see explanation opposite these documents).

Diarize the file for two weeks awaiting receipt of the State of Title Certificate (if you have ordered one – this is recommended).



1. Application

{INSERT NAME OF LAW FIRM}
 {Address of law firm}
 {City} BC {Postal Code}
 {Telephone Number}

2. Description of Land

PID/Plan Number Legal Description

000-000-000 {INSERT LEGAL DESCRIPTION FROM SEARCH}

Market Value

3. Consideration

\$1.00 *and other good and valuable consideration*

4. Transferor(s)

{GIVEN NAME(S) OF THE EXECUTOR/ADMINISTRATOR}
 {LAST NAME OF THE EXECUTOR/ADMINISTRATOR}, EXECUTOR OF THE ESTATE OF {NAME OF DECEASED}, DECEASED

5. Freehold Estate Transferred

FEE SIMPLE

6. Transferee(s)

GIVEN NAME(S) OF BENEFICIARY(IES) {LAST NAME OF BENEFICIARY(IES) {BENEFICIARY OCCUPATION}
ADDRESS OF BENEFICIARY(IES)
{CITY} {POSTAL CODE}

7. Execution(s)

The transferor(s) accept(s) the above consideration and understand(s) that the instrument operates to transfer the freehold estate in the land described above to the transferee(s).

Witnessing Officer Signature

Execution Date

Transferor Signature(s)

YYYY-MM-DD

**{GIVEN NAME(S) OF EXECUTOR/
 ADMINISTRATOR}**
**{LAST NAME OF EXECUTOR/
 ADMINISTRATOR}**

Officer Certification

Your signature constitutes a representation that you are a solicitor, notary public or other person authorized by the *Evidence Act*, R.S.B.C. 1996, c.124, to take affidavits for use in British Columbia and certifies the matters set out in Part 5 of the *Land Title Act* as they pertain to the execution of this instrument.

Electronic Signature

Your electronic signature is a representation that you are a designate authorized to certify this document under section 168.4 of the *Land Title Act*, RSBC 1996 c.250, that you certify this document under section 168.41(4) of the act, and that an execution copy, or a true copy of that execution copy, is in your possession.

POWER OF ATTORNEY TO TRANSFER BONDS OR SHARES

General Notes

This document is required by a broker or transfer agent to transfer any securities (such as shares or stocks in a public company or bonds issued by a government or municipality).

After you have determined who the broker or transfer agent is for the securities, and before completing this form, contact the broker or transfer agent, as they may have their own form of Power of Attorney which they prefer to use. For example, if the transfer agent is **Computershare**, prepare an *Assignment and Irrevocable Power of Attorney - Securities (Estate)*. Download the form from the *Computershare.com* website (**Computershare.com** ⇒ in purple menu ⇒ **Shareholder Services** ⇒ **Download a Form**).

Preparation

❶ Transfer to the personal representative:

Insert the name and address of each personal representative (exactly as it appears on the grant) and complete that person's address.

Transfer to the beneficiary:

Insert the name and current address of the beneficiary.

- ❷** If there are different issues of shares of the same company (for example, common shares, Class "A" preferred shares, etc.), prepare a separate Power of Attorney for each such issue.
- ❸** If the name of the owner on the certificate (i.e. the name of the Deceased) is different from the name on the representation grant, you must set out that fact in the *Declaration of Transmission* accompanying this form (see next page).

Processing

- ❹** The signature of the person signing this form **must** be guaranteed by a bank or trust company or **Medallion Signature Guaranteed** by a broker. This means that, before mailing or delivering the form to the broker or transfer agent, the person signing the form must take it personally to the bank or broker where he or she has an account and have the bank or broker "certify" his or her signature (see **Medallion Signature Guarantee – Stocks, Shares and Bonds – Post-Application Procedure**).
- ❺** Print the name of the authorized officer of the financial institution below the signature.

Mail this form to the broker or transfer agent with the *Letter to Broker or Transfer Agent – (Post-Application Letters)*, together with:

- the original Share Certificate;
- *Declaration of Transmission*;
- notarially-certified copy of grant
- Authorization.

Make one copy of the signed document and place in the file before the document is mailed.

POWER OF ATTORNEY TO TRANSFER BONDS OR SHARES

FOR VALUE RECEIVED, the undersigned hereby sells, assigns, and transfers unto:

Name of personal **❶**
representative or beneficiary: _____

Address of personal
representative or beneficiary: **❶** _____

DESCRIPTION OF SECURITY **❷**

Number and class of shares: _____

**Amount (par value),
(rate and maturity of Bonds)** _____

standing in the name of the said

❸

{name of the Deceased – exactly as on the face of the share certificate}

on the books of the said:

{name of company/Government, Municipality issuing the shares or bonds}

represented by Certificate No. _____ *{number}*

and I hereby constitute and appoint: _____ *{leave blank}*

as my true and lawful Attorney for me and in my name and stead to make and execute all necessary acts of assignment and transfer of the said stocks (bonds) and to substitute one or more persons with like full power, hereby ratifying and confirming all the said Attorney or his/her/their substitute or substitutes shall lawfully do by virtue hereof.

Dated at _____, B. C. this _____ day of _____, 20__.

**(SIGNATURE OF THE TRANSFEROR IS
HEREBY GUARANTEED)**

❹

❺

{NAME OF EXECUTOR or ADMINISTRATOR}

DECLARATION OF TRANSMISSION (SHARES AND STOCKS)
(to Personal Representative or Beneficiary)

General Notes

A *Declaration of Transmission* is required to transfer any securities (such as shares in a private company, stocks in a public company, or bonds issued by a Government or Municipality) to the personal representative, a beneficiary, or an intestate successor. This form is used in addition to the *Power of Attorney* (see preceding pages).

Generally, the shares and stocks in public companies can only be transferred after a representation grant has been obtained.

Dealing with a broker will simplify the procedure considerably. The broker will advise you as to the requirements, often providing you with the appropriate forms, and if you are lucky, even completing the forms (for a small fee which can be ascertained by calling the brokerage firm you intend to deal with).

For more details with respect to the transmission and transfer of shares, see **Stocks, Shares and Bonds -- Post-Application Procedure**).

Preparation

- ❶ Insert the name of the company in which the shares are held.
- ❷ Insert the number and class of shares (e.g. 10 Common shares, 100 Preferred shares or 10 Class "A" Non-Voting Participating Preferred shares).
- ❸ If the shares were not held at the records office of the Company, insert any other location where the shares were held (e.g. safety deposit box at the Bank of British Columbia).
- ❹ If the shares are only transferred to the personal representative (executor or administrator and not to a beneficiary), delete the remainder of the paragraph.
- ❺ If several personal representatives swear the affidavit, add the words "Jointly and Severally".

Processing

This form may be used for a non-reporting company (see **Post-Application Procedure** and the **Guide to Corporate Records** also published by Evin Ross Publications Ltd.). For reporting companies, mail this form to the broker or transfer agent with the *Letter to Broker or Transfer Agent – Post-Application Letters*), together with:

- *Declaration of Transmission* (if shares are transferable in Quebec, or a beneficiary is a resident of Quebec, a special clause must be obtained from the transfer agent);
- *Power of Attorney to Transfer Bonds or Shares*;
- notarially-certified copy of representation grant;
- *Authorization*;
- **cheque** for fee – if applicable.

N.B. If the shares are being transferred to the surviving joint tenant, only a notarially certified copy of the *Death Certificate* is required, and this can be attended to before the representation grant is obtained. However, some brokers and transfer agents may require the *Declaration of Transmission*.

Make one copy of the signed document and place it in the file before the documents are mailed.

DECLARATION OF TRANSMISSION

PROVINCE OF) IN THE MATTER OF THE ESTATE of
) {NAME OF DECEASED}, Deceased, late of
BRITISH COLUMBIA) of {City} of _____, British Columbia

I, {NAME OF ALL PERSONAL REPRESENTATIVE} of {address for personal representative}, being the Executor of the Will {or: Administrator of the Estate} of the Deceased, DO SOLEMNLY DECLARE THAT:

- 1. The Deceased died at {location}, on {date}, testate/intestate, and at the date of death was domiciled at {postal address}.
2. Grant of {Probate/Administration, etc.} was issued to the Declarant on {date} by the Supreme Court of British Columbia.
3. There are registered in the name of the Deceased on the books of 1 (the "Company") the 2 shares/ bonds of its Capital Stock represented by Certificate No. {number}.
4. The said {NAME OF THE DECEASED - see Representation Grant} and {NAME OF THE DECEASED - as shown on the certificate}, named in the said certificate(s) was one and the same person.
5. The aforementioned certificate(s) was/were physically held at 3 the records office of the Company 3, British Columbia, at the date of death.
6. At the date of death of the Deceased, none of the beneficiaries of the Deceased were resident or domiciled in the Province of Quebec.
7. By virtue of the foregoing, the said shares have devolved upon and become vested in the Executor/Administrator as aforesaid, who desires to have the same recorded in the name of the Executor/Administrator, as aforesaid upon the books of the Company, 4 and immediately thereafter transferred to the beneficiary(ies) properly entitled by law to receive the said shares, namely:

{list of name(s) and address(es) of the beneficiary(ies)}

AND I MAKE THIS SOLEMN DECLARATION conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath.

5 DECLARED BEFORE ME at the)
{City} of _____, in the Province of)
British Columbia, this ____ day of)
20__)
) _____)
) {NAME OF PERSONAL REPRESENTATIVE})
) _____)
A commissioner for taking affidavits)
for British Columbia)

CANADA SAVINGS BONDS – ESTATE TRANSFER FORM (2351)

General Notes

Effective November 2017, the Canada Savings Bonds have no longer been available for purchase. The reason given by the Government of Canada for this decision is “the overall decline in sales, the access to alternative investments vehicles for consumers and the administration and management costs of the program, the Canada Savings Bonds Program is no longer a main component of the federal debt management strategy. The Government of Canada is able to source funding at a more cost effective rate by issuing wholesale debt”.

Bonds that are still outstanding are safe, guaranteed and will continue to earn interest until maturity or redemption, whichever comes first. However, bonds that have matured will no longer earn interest and can be redeemed at any financial institution in Canada.

As there are still some Canada Savings Bonds outstanding, we continue to include an explanation with respect to **Form 2351**. However, as this form is quite lengthy because of space constraints and its infrequent use, there is no facsimile of the form shown in the Guide. The form and the instructions may be easily downloaded from the Canada Savings Bonds website ⇒ **How to Redeem ⇒ Forms and Materials ⇒ Estate Transfer Form** or see: “**CSB Estate Transfer Form 2351**” in **Addresses and Links – Helpful Information**.

Form 2351 is used for all situations⁽¹⁾ where the Canada Savings Bonds are either:

- transferred to a personal representative; or
- transferred to a beneficiary or intestate successor *in specie* (that is, the Bond itself is transferred to the beneficiary without being cashed in or redeemed); or
- redeemed (that is, the Bond is cashed in and the proceeds are paid to the beneficiary or intestate successor or to the estate).

As Canada Savings Bonds (Bank of Canada) rules change quite often, if the situation is unusual, check the rules on their websites – see “**CSB Rules**” in **Addresses and Links – Helpful Information**.

Preparation:

You cannot save data typed into this form unless you are using Adobe Acrobat 8, 9, or 10 (Standard or Professional edition).

This Form must be completed by the personal representative of the Deceased or by the person or persons claiming the Bonds as their inheritance (beneficiaries under the Will or intestate successors).

If preparing and attaching a schedule, have it initialled by the persons signing the form on, and attach the schedule to the form.

Signatures

Complete instructions are printed in the **Guidelines to Complete the Form** attached to it.

⁽¹⁾ This form cannot be used in Quebec or for bond series issued on or after November 1, 2008, both of which are not eligible to be transferred into the name of the estate.

After the form has been completed and checked, arrange for the personal representative(s), beneficiaries, or heirs to sign the form and to initial any information set out in the attached schedules.

All beneficiaries (or, if minors, their legal guardians) must sign in the **CONSENT TO REDEEM OR TRANSFER BOND(S)/PLAN(S)** section of the form.

The signatures of the beneficiaries or heirs-at-law listed in the form must be witnessed in the spaces indicated. If any of them are minors, their legal guardians must sign in their place and the signatures of the guardians must also be witnessed.

The signatures of the personal representatives must either be:

- witnessed by a notary public and the notary's stamp or seal affixed in the area on the right; or
- guaranteed by a Canadian Financial Institution acceptable to the Bank of Canada; or
- guaranteed by a member of the Medallion guarantee program (see **Medallion Signature Guarantee – Stocks, Shares and Bonds – Post-Application Procedure**).

Attachments:

Send either notarially-certified copies of each document (with a notary's signature and seal of office) or, if available, court-certified copies. Copies of the proof of death may be certified by a Canadian Financial Institution.

The following are acceptable as "proof of death" to the Bank of Canada:

- a *Death Certificate* issued by a Provincial Registrar; or
- a *Death Certificate* from an undertaking establishment issued under corporate seal; or
- a *Death Certificate* issued by a church under seal and with a minister of religion's signature; or
- a certificate of finding issued by a coroner properly identified.

Original documents will **not** be returned by the Bank of Canada unless specifically requested by letter.

If the name of the Deceased shown on a Bond is different from the name in one of the supporting documents (e.g. Will, representation grant or *Death Certificate*), explain the difference in a letter of guarantee of the financial institution or statutory declaration of a lawyer stating that, for example, John H. Smith, J. H. Smith and John Henry Smith are one and the same person (see *Statutory Declaration Regarding Variation in the Name of Deceased* on the following pages).

Processing

Once the form has been properly dated, signed, the signatures witnessed, all schedules initialled, and the required documents attached, make a copy of the package for the file and mail the package with a transmittal letter listing all the enclosures to Canada Savings Bonds, Transfer & Exchange at the address shown on the bottom of the form.

STATUTORY DECLARATION (Regarding Variation in Name of Deceased)

General Notes

Sometimes, after obtaining the representation grant, it is discovered that an asset is registered in a name other than – or different from – the name of the Deceased shown in the representation grant. When this happens, a *Statutory Declaration* may be prepared to remedy the problem. A similar Statutory Declaration (with obvious changes) may be used for other name variations and discrepancies.

This *Statutory Declaration* may be sworn by a lawyer who personally knew the Deceased or, alternatively, by the personal representative. In either case, ascertain and insert the length of time the Declarant (the person swearing the Declaration) knew the Deceased.



The Land Title Office no longer accepts a Statutory Declaration unless, in the opinion of the Registrar, there is no other way to rectify the situation. They may require an application to the Court to amend the grant to include the missing name. The Land Title Office will, however, accept a Statutory Declaration in the case of a transfer to the surviving joint-tenant when the name of the Deceased as shown on the Death Certificate is different from the name on Title.

However, in certain cases the Land Title Offices will also accept a *Statutory Declaration*, especially in the case of a grant from a foreign jurisdiction, where the first and the last names of the Deceased are inversed (for example: the Hong Kong grant describes “Mr. So” as “So Ling Chen” but his name on Title to the property in British Columbia is “Ling Chen So”.)

If the Land Title office does not accept the Declaration, the applicant must apply to the foreign jurisdiction to have the foreign grant reissued to include the Deceased’s name used in British Columbia.

Preparation

- ① Describe the asset in question in detail (in the case of real property, you must include the number of the Certificate of Title and full legal description).
- ② If the discrepancy in the name relates to land (for example, in the case of the transfer to the surviving joint tenant), the Land Title Office requires that this *Statutory Declaration* be sworn by the personal representative of the Deceased.
- ③ Insert this paragraph if the *Statutory Declaration* is made by the lawyer and insert the length of time the lawyer has known the Deceased.
- ④ Elaborate on, and describe, the circumstances where both names appear.
You may attach copies of the Deceased’s passport, driver’s licence, and a copy of the Results of Search for Will’s Notice as exhibits to this Declaration.

Processing

After the Declaration has been sworn and attaching to the Declaration all Exhibits (if any), forward it to the party who has requested it or who requires it to process the documents (e.g. Land Title Office).

STATUTORY DECLARATION

CANADA)	IN THE MATTER OF
)	①
PROVINCE OF BRITISH)	
COLUMBIA)	
)	
TO WIT:)	

I, ②{NAME OF LAWYER}, Barrister and Solicitor, of {address of lawyer}, in the {City} of _____, in the Province of British Columbia, DO SOLEMNLY DECLARE:

1. That I am a Partner {or: Associate} with the law firm of {name of law firm}, solicitors for {NAME OF PERSONAL REPRESENTATIVE}, the Executor of the Will {or: Administrator of the estate} of {name of the Deceased as it appears in the Representation Grant}, Deceased, and as such have personal knowledge of the matters hereinafter declared.
2. ③I have known the Deceased for ③years.
3. That {name of the Deceased as it appears in the representation grant} and {name of the Deceased as it appears on the Title to the asset}, and is one and the same person, being {name of the Deceased as it appears in the representation grant}.④

AND I MAKE THIS SOLEMN DECLARATION conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the Canada Evidence Act.

DECLARED before me at the {City})
of _____, in the Province of British)
Columbia, this ___ day of _____, 20__)
))
) _____)
) {NAME OF DECLARANT}
))
_____)
A commissioner for taking affidavits)
for British Columbia)
[or: A notary public in and for the Province)
of British Columbia]

ASKING FOR A CLEARANCE CERTIFICATE (Form TX19)

General Notes

This form is usually completed by the accountants who have prepared the Income Tax Returns. It is used to request a “date of death Clearance Certificate” or a Clearance Certificate “on winding up” the estate.

If you have not received the completed form from the accountants, download the form from the **Canada Revenue Agency** website ⇒ **Find a Form or Publication** ⇒ **Forms listed by form number** ⇒ “T” or see: “CRA – **Form TX19**” in **Addresses and Links, Helpful Information** or simply Google CRA Form TX19, right click on it and save it as a target in the client’s directory.

Prepare the form at the time the personal representative signs the Income Tax Return[s], and then hold it on file until all the Income Tax Returns are filed and the Assessment Notice is received from Canada Revenue Agency.

Preparation

Insert the following:

- ① Deceased’s name;
- ② Deceased’s last known address;
- ③ Deceased’s Social Insurance Number;
- ④ For personal representative, insert the following information:
 - name;
 - address; and
 - telephone number. As this is the address and telephone number that will be used by Canada Revenue Agency for all future communications, you may choose to insert the address and telephone number of the personal representative c/o the law firm or the accountants;
 - the capacity of the personal representative, e.g. executor or administrator
- ⑤ Check the appropriate box (from the information received from the accountants).
- ⑥ Insert the Deceased’s date of death.
- ⑦ Find out from the accountants these two dates.
- ⑧ Insert the date of the final distribution of the assets.

Processing

Arrange to have the form signed by the personal representative; then mail it to Canada Revenue Agency after the Assessment Notice is received (*Letter to Canada Revenue Agency (Applying for Clearance Certificate) – Post Application Letters*).

Note: Before mailing this form to Canada Revenue Agency, check with the accountants that a copy of the *Statement of Assets, Liabilities and Distribution* has been submitted to the Agency. If they have not done so, attach a copy of the *Statement of Assets, Liabilities and Distribution* to the letter.

ASKING FOR A CLEARANCE CERTIFICATE

Identification area			DO NOT USE THIS AREA
Name of deceased, corporation, or trust, whichever applies 1			
Address 2			
Social insurance number 3	Trust account number T 3 - -	Business number 3	
Legal representative's name (if there is more than one, please provide the details on a separate sheet) 4			
Legal representative's address (we will send the clearance certificate to this address) 4			
Legal representative's capacity (for example, executor, administrator, liquidator, or trustee) 4		Telephone number 4	

Type of clearance certificate requested 5	
Indicate what type of tax return(s) you filed. For more information, see guides T4011, <i>Preparing Returns for Deceased Persons</i> , T4012, <i>T2 Corporation – Income Tax Guide</i> , or T4013, <i>T3 Trust Guide</i> , whichever applies.	
<input checked="" type="checkbox"/> 5 T1 final return	Date of death: 6 _____
<input type="checkbox"/> T1 return for rights or things	
<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 – Partial Distribution*	Last fiscal period ending filed: 7 _____
<input type="checkbox"/> T3 Trust Income Tax and Information Return – Final Distribution	Wind-up date: 8 _____
<input type="checkbox"/> T2 Corporation Income Tax Return	Fiscal period end date of the final T2: 7 _____
*T3 Partial distribution is only considered when there is an actual partial distribution of property of the estate or trust.	

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.		
_____	4 Capacity (for example, executor, administrator, liquidator, or trustee)	_____
Date		Signature
_____	Capacity (for example, executor, administrator, liquidator, or trustee)	_____
Date		Signature

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance, and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial, and territorial government institutions to the extent authorized by law. Failure to provide this information may result in penalties, interest payable, or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request corrections if there are errors or omissions. Refer to Info Source at cra.gc.ca/gncy/tp/nfsrc-eng.html, Personal Information Bank CRA PPU 015.

RECEIPT AND RELEASE (by Beneficiary/Legatee)

General Notes

A legacy or bequest under a Will (i.e. a gift to someone) is usually paid or given **after** all debts of the Deceased and of the estate have been paid and **before** the residue of the estate is distributed.

Unlike the distribution to the residuary beneficiaries – when *Releases* must be obtained before distribution (see the following pages) – the *Receipt and Release* is usually delivered with the bequest (or exchanged for the bequest) or mailed on the understanding that the recipient will return the signed document in a timely manner.

Preparation

If a minor, mentally disordered person, or person with a committee is involved:

- ① Insert the following after the name of the beneficiary or legatee:
“...as the parent or guardian of *{name of minor}*, a minor, ...”; or
“...as the committee for *{name of person for whom the signatory is a committee}*.”
- ② If an asset other than cash is being delivered or sent, change the wording in the first paragraph to read:
“...acknowledge receipt of {for example: *the Picasso painting 1942, the “Blue Woman”*}, being my bequest under the Will of the Deceased...”

Processing

Before mailing the *Receipt and Release* to the legatee or beneficiary for signature, make a copy of the Receipt and place it in the file.

For mailing instructions: see *Letter to Beneficiary/Legatee (Forwarding Bequest/Legacy) – Post-Application Letters*.

RE: ESTATE OF {NAME OF THE DECEASED}, DECEASED

RECEIPT AND RELEASE

I, *{NAME OF BENEFICIARY/LEGATEE}* ❶ acknowledge receipt of *{ \$ _____ }*
or *{description of asset}* being [payment in full of] ❷ my bequest/legacy under the Will of the
Deceased and hereby release *{NAME OF EXECUTOR[S]}* of the said Will, [his/her/their heirs],
executors, administrators and assigns of and from all claims in connection therewith.

Dated at _____, B. C. this ____ day of _____, 20__.

WITNESS:)
)
)
Signature: _____)
)
Address: _____)
_____)
Occupation: _____)

{NAME OF BENEFICIARY/ LEGATEE}

RELEASE AND CONSENT **(by Residuary Beneficiary)**

General Notes

By signing this document, a beneficiary (or intestate successor) gives up his or her right to a claim against the personal representative and the estate. In addition, the beneficiary/intestate successor releases any claims against the law firm as solicitors in the administration of the estate. This document usually includes an acknowledgement by the beneficiary of his or her share of the estate or of a particular asset.

Before distributing the assets of the estate, you must receive signed Releases from **all** beneficiaries/intestate successors.

If several distributions are made, prepare Releases for each distribution and, similarly, do not distribute the assets until you have received Releases from **all** beneficiaries/ intestate successors.

Preparation

This is the short form simple Release. More elaborate Releases may be required by your law firm.

- ❶ Describe the assets. It may be cash or some other asset (e.g. it may be an automobile, piece of jewellery, or other personal possession).
- ❷ If this is a partial release, change the wording to: “being my share of the first/second partial distribution”.
- ❸ Select the appropriate wording depending on whether or not there was a Will.
- ❹ If there is only one personal representative, delete the words “and each of them”.

Processing

The lawyer for the personal representative should advise the person signing the **Release** (the “Releasor”) to seek independent legal advice before signing this form.

Before mailing the **Release** to the legatee/beneficiary/intestate successor for signature, make a copy of the **Release** and place it in the file.

For mailing instructions: see the **Post-Application Letters** chapter – **Letter to Residuary Beneficiary**, and note that the beneficiary/intestate successor is encouraged to seek independent legal advice before signing the **Release**.

CONSENT OF BENEFICIARY TO PAYMENT OF EXECUTOR'S FEES (and Approval of Trust Reconciliation Statement)

General Notes

A consent to the payment of executor's fees may be required when there is some doubt as to the amount payable for such fees, or even a question that executor's fees are to be paid at all.

This consent should be signed by the residuary beneficiaries only (those who receive a portion of the residue) and not by those who receive a legacy or bequest (e.g. the person who receives \$10,000 under the Will does not need to sign the Consent, but the person who receives 1/3 of the residue should sign it). If there is no Will, the Consent should be signed by all intestate successors.

This precedent contemplates two situations:

- ❷ a fee is determined (based on the contents of the Will, the size of the estate, and/or fees permitted under Section 88 of the *Trustee Act*) and a Consent is obtained before a ***Trust Reconciliation Statement*** is prepared (i.e. the Statement will be prepared and approved at a later date); or
- ❸ a fee is estimated and included in the ***Trust Reconciliation Statement***, which has been prepared and attached as Schedule to the Consent. The fees and the Statement are approved at the same time.

A lawyer should supervise the situation, especially if there is a possibility of litigation.

Preparation

Prepare either a separate Consent for each residuary beneficiary or one inclusive Consent that applies to all (in the latter case, change the wording to plural).

Note: If there is no Will, change the words "residuary beneficiary" or "beneficiary" to "intestate successor".

- ❶ Copy the name of the **residuary beneficiary** from the ***Estate Distribution (Pre-Application Procedure and Checklists – Helpful Information)***.

If you are preparing one Consent for all residuary beneficiaries, change the wording to read:

"The undersigned, being all of the residuary beneficiaries ..."

and ensure that there are sufficient signature lines for all beneficiaries.

- ❷ Insert and complete the first paragraph if the residuary beneficiary is only approving the executor's fee.
- ❸ Insert and complete the second paragraph if the residuary beneficiary is approving the ***Trust Reconciliation Statement*** and the executor's fee.

Processing

Ensure that the ***Trust Reconciliation Statement*** is attached to the Consent and that:

- the words "**Schedule A**" are typed on it; and
- a line for the signature of the beneficiary is included in the ***Trust Reconciliation Statement***.

The letter to the beneficiary enclosing the ***Consent*** for signature should state that:

- the signature of the beneficiary must be witnessed by an adult who is not related to the beneficiary; and
- the beneficiary is encouraged to seek independent legal advice before signing the Consent.

Make a copy of the document for the file.

RE: ESTATE OF {NAME OF THE DECEASED}, DECEASED

CONSENT

I, ❶ {NAME OF BENEFICIARY}, being one of the residuary beneficiaries under the Will of {NAME OF THE DECEASED} (the “Deceased”) dated {date}, **DO HEREBY APPROVE OF AND CONSENT** to the ❷ payment to {NAME OF PERSONAL REPRESENTATIVE[S]} of the amount of \${amount} as total Executor’s fees with respect to the administration of the estate of the Deceased.

or:

❸ I, ❶ {NAME OF BENEFICIARY}, being one of the residuary beneficiaries under the Will of {NAME OF THE DECEASED} (the “Deceased”) dated {date}, **DO HEREBY APPROVE** the Trust Reconciliation Statement dated {date} attached hereto as Schedule “A” **AND CONSENT** to the payment to {NAME OF PERSONAL REPRESENTATIVE} of Executor’s fees respect to the administration of the estate of the Deceased as set out in the said statement.

Dated at _____, B. C. this ____ day of _____, 20__.

WITNESS: _____)

)

Signature: _____)

)

Address: _____)

)

❶ {NAME OF RESIDUARY BENEFICIARY}

Occupation: _____)

)

STATUTORY DECLARATION (Early Transfer of Assets)

General Notes

This document is often used in conjunction with the *Consent of Beneficiaries (To Early Transfer of Real Property)* when the real property is transferred to a beneficiary or sold to a third party (or otherwise disposed of) within 210 days from the date of the issue of the representation grant (see **Post-Application Procedure – Limitation dates have expired**). The Land Title Office must know whether or not there is a spouse and who the beneficiaries or intestate successors are.

Instead of using this *Statutory Declaration*, some law firms file a copy of *Form P2 – Submission for Estate Grant* with the transfer documents.

Preparation

- ❶ Insert the name, address and occupation of one of the personal representatives and describe who they are (Executor/Administrator).
- ❷ Select the right option keeping in mind that this information must match the information in Part 4 – Schedule of *Form P2 – Submission for Estate Grant*.
- ❸ List all the residual beneficiaries, or persons having an interest in the estate. Here too, the list must match the information in Part 4 – Schedule of *Form P2 – Submission for Estate Grant*.

Processing

After the Declaration has been completed sworn file it with the appropriate Form A (see explanation opposite *Freehold Transfer (Form A) (From Executor/Administrator to Beneficiary and/or New Owner)* – page 24).

STATUTORY DECLARATION

CANADA)	
PROVINCE OF BRITISH)	IN THE MATTER OF THE ESTATE of
COLUMBIA)	<i>{NAME OF THE DECEASED}</i> (the
TO WIT)	“Deceased”)

I, **①***{NAME OF THE PERSONAL REPRESENTATIVE}*, *{Occupation}*, of *{address}*, Province of British Columbia, **DO SOLEMNLY DECLARE THAT:**

1. **①**I am the Executor of the Will of the Deceased dated *{date}*(the “Will”)/Administrator of the Estate of the Deceased and *{relationship to the Deceased}* and as such have personal knowledge of the matters hereinafter declared.

2. **②**As at the date of his/her death, the Deceased did not have a spouse as defined by section 2 of the *Wills, Estates and Succession Act*.

or:

2. **②**The Deceased was survived by his/her spouse (as defined by section 2 of the *Wills, Estates and Succession Act*), *{NAME OF SURVIVING SPOUSE}*.

3. The residual beneficiaries under the Will /persons entitled to the Deceased’s estate on an intestacy or partial intestacy are: **③**

(a) *{NAME}*; **③**

(b) *{NAME}*. **③**

AND I MAKE THIS SOLEMN DECLARATION conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the *Canada Evidence Act*.

DECLARED BEFORE ME at the City _____)
of *{City}* of *{Location}*, Province of _____)
British Columbia, this _____ day of _____)
_____, 20____)
_____))
_____))
A commissioner for taking affidavits _____)
in British Columbia _____)
A notary public in and for _____)

{NAME OF PERSONAL REPRESENTATIVE}

