



**HULL & HULL LLP**  
Barristers and Solicitors

## Estate Information Return

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When filing an application for a certificate of appointment in respect of an estate, estate trustees should be aware of the new requirement to file an Estate Information Return. Under a new regulation to Ontario's *Estate Administration Tax Act, 1998*, a Return must be filed with the Ministry of Finance within 90 calendar days of the issuance of a certificate of appointment of estate trustee. The Return is deemed to be filed on the day that it is received by the Ministry, so it would be wise to file in such a way that a record of the time of receipt is generated.

Filing of an Amended Return will also be required within 30 days where new property belonging to the estate is discovered subsequent to filing or where information on the original Return is discovered to be incomplete or incorrect. If the application for a certificate of appointment was filed based on an estimated value of the estate with a corresponding undertaking to provide the actual value at a later date, a Return must be filed within 30 days of satisfying the undertaking.

It is an offence under the Act to fail to file the Estate Information Return when required. As well, the Ministry will now be auditing some of these Estate Information Returns and it is also an offence to make or assist in making a false or misleading statement on a Return. Solicitors and their clients should be careful to ensure that Returns are filed accurately and on time and should be aware of the consequences of failing to do so.