

# IN THE EVENT OF A DEATH

## STEPS TO BE TAKEN BY THE LIQUIDATOR

### INTERACTIVE TOOL

Make sure that steps 1 to 9 on the page [Steps to be taken by the deceased's close relatives or friends](#) have been completed before liquidating the succession.

**If you are the liquidator of the succession, here are the steps to follow.**

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**This checklist does not deal with exceptions, nor does it replace specialized counsel from a notary or lawyer.**

This checklist, provided by the Gouvernement du Québec, is available in Web or PDF format at [Québec.ca/deces](https://quebec.ca/deces) on the What to do in the event of death page.

The content has been verified in April 2023. Make sure that you have the latest version of the checklist.

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## 1. Register the name of the liquidator

The liquidator's name must be registered in the [Register of personal and movable real right \(RDPRM\)](#) and must be sent to [Revenu Québec](#). You can do this yourself.

For all the information you need, see the section [Liquidator](#) on the Québec.ca website.

☐ Step completed

### NOTES

## 2. Notify of the death

You must notify the death to

- Revenu Québec and send it the required documents, if you haven't already done so
- the employer of the deceased, if applicable
- credit card issuers and banking institutions
- investment managers
- Service Canada in the following cases:
  - the deceased was receiving an Old Age Security pension,
  - the deceased received the Canada Child Tax Benefit,
  - the deceased had a social insurance card,
  - the deceased had a passport,
  - the deceased had a firearms license.

☐ Step completed

### NOTES

### 3. Identify and contact the heirs

You must establish the identity of the legatees by particular title and heirs, and communicate with them.

☐ Step completed

#### NOTES

### 4. Make an inventory of the deceased's possessions

You must draw up an inventory of the property of the succession. Among other things, this inventory makes it possible to compare the value of the deceased's property with the value of their debts.

☐ Step completed

Here are the types of documents you need to compile this inventory:

- Pay slips
- Documents relating to annuities
- Invoices
- Accounts to be paid
- Title deeds to real estate or businesses
- Mortgage loan documents
- Acknowledgement of debt
- Documents relating to savings accounts
- Investment certificates

You must also recover any amounts owed to the deceased and determine their obligations (e.g., accounts to be paid). Some debts, such as legal fees, income and municipal taxes, must be paid first.

Newspaper notices inform citizens of the existence of unclaimed property or successions. You can also consult the [Register of unclaimed property](#), maintained by Revenu Québec.

For all the information you need, see the section [Inventory of property and notice of closure](#) on the Québec.ca website.

#### NOTES

## 5. Publish the notice of closure of inventory

Once the inventory is complete, a notice of closure of inventory must be entered in the Register of personal and movable real rights (RDPRM) (French only). This notice must also be published in a newspaper distributed in the area of the deceased's last known address.

You can contact heirs and legatees to advise them that the inventory is available for consultation and, if possible, provide them with a copy.

For all the information you need, see the section [Notice of closure of inventory](#) on the Québec.ca website.

☐ Step completed

### NOTES

## 6. Open a bank account in the name of the succession

You must open an estate bank account to cash cheques issued in the name of the succession. The person's death certificate, two probate certificates and the will must be presented before the account can be opened.

☐ Step completed

☐ Does not apply to me

### NOTES

## 7. Close the deceased's accounts

You must close the deceased's bank accounts and cancel all credit cards. Check to see if any accounts were paid by automatic withdrawals and, if necessary, take steps to cancel them.

☐ Step completed

☐ Does not apply to me

### NOTES

## 8. Partition the family patrimony

At the time of death, was the deceased married or in a civil union? If so, as the liquidator responsible for the succession, you must

- partition the family patrimony
- liquidate the matrimonial or civil union regime

These actions must be taken before settling the remainder of the succession, whether liquidated according to the provisions of the Civil Code of Québec or according to the provisions of a will.

For all the information you need, visit the page [Partitioning of the family patrimony and liquidation of the matrimonial or civil union regime](#) on the Québec.ca website.

☐ Step completed

☐ Does not apply to me

### NOTES

## 9. File the deceased's income tax return

You will need to file personal income tax returns (TP-1 for Revenu Québec and T-1 for the Canada Revenue Agency), specifying on each that it is for a deceased person. If applicable, you must pay the deceased's taxes.

You must file trust income tax returns (TP-646 for Revenu Québec and T-3 for the Canada Revenue Agency), if applicable.

For all the information you need, visit the page [File the deceased's income tax return\(s\)](#) on the Revenu Québec website.

☐ Step completed

Don't forget to check the deadlines based on the date of death and to pay any tax balances.

### NOTES

## 10. Obtain a certificate authorizing the distribution of the property of the succession

To obtain certificates authorizing the distribution of property of the succession, you must complete the following forms:

- [Notice before distribution of the property of a succession](#) (MR-14.A - Revenu Québec)
- [TX19 Asking for a Clearance Certificate](#) (TX19 - Canada Revenue Agency)

If an inheritance of more than \$40,000 is given to a person under 18, you must notify the Curateur public du Québec.

To do this, use the form [Declaration of remittance of property in favour of a minor](#), available on the Québec.ca website.

☐ Step completed

### NOTES

## 11. Pay the deceased's debts

Once the inventory has been completed and the notice of closure of inventory published, you must proceed to pay the succession's debts. In other words, you must pay off the debts left by the deceased.

For all the information you need, see the section [Payment of a succession's debts](#) on the Québec.ca website.

☐ Step completed

### NOTES

## 12. Produce the final account of the succession and proceed with the partition of the property

You must produce a final account of the succession, i.e. a balance sheet showing what remains of the succession for the heirs.

Then you can divide the remaining assets and money among the heirs if they have accepted the succession.

For all the information you need, see the section [Delivery and partition of property](#) on the Québec.ca website.

☐ Step completed

### NOTES

## 13. Transfer building ownership rights

You must consult a notary for the transfer of ownership rights. The notary will draw up the declaration of transmission of the immovable property in favour of the succession or an heir, as the case may be, and register the new rights in the Land Register of Québec.

☐ Step completed

☐ Does not apply to me

### NOTES

## 14. Publish the final succession account

Once you have distributed the property and money, you must publish a notice of closing of the estate's final account in the [Register of personal and movable real rights \(RDPRM\)](#) available on the Registre des droits personnels et réels mobiliers website.

The liquidator's mandate ends with the publication of this notice.

☐ Step completed

### NOTES



IN THE EVENT OF A DEATH  
STEPS TO BE TAKEN BY THE CLOSE RELATIVES OR FRIENDS

NOTES

## MEDIAGRAPHY

### 1. Steps to be taken by the deceased's close relatives or friends

The path to this page is as follows: Québec.ca > Family and support for individuals > Death > What to do in the event of death > Checklist of steps for the next of kin and liquidator > Steps to be taken by the deceased's close relatives and friends

<https://www.quebec.ca/en/family-and-support-for-individuals/death/what-to-do-in-the-event-of-death/checklist-of-steps-for-the-close-relatives-or-friends-and-the-liquidator/steps-to-be-taken-by-the-deceaseds-close-relatives-or-friends>

### 2. Register of personal and movable real rights

The path to the page where you can register as liquidator of the succession is as follows: Accueil Registre des droits personnels et réels mobiliers > Inscription d'un droit > Vous êtes liquidateur de succession?

<https://www.rdprm.gouv.qc.ca/fr/pages/succession.html>

### 3. Revenu Québec

The path to the page where you can register as liquidator of the succession is as follows: Home Revenu Québec > Citizens > Liquidator of the succession (steps to follow after a death) > Register as a liquidator of the succession

<https://www.revenuquebec.ca/en/citizens/your-situation/liquidators-of-a-succession/send-us-information-about-the-person-acting-as-the-liquidator-of-the-succession/>

### 4. Liquidator of the succession

The path to this page is as follows: Québec.ca > Justice and civil status > Will and estate > Successions > What needs to be done if a close relative or friend dies > Liquidator

<https://www.quebec.ca/en/justice-et-etat-civil/testament-succession/succession/to-do/liquidator>

### 5. Register of Unclaimed Property

The access path to the Register of Unclaimed Property is as follows: Revenu Québec Home > Unclaimed Property > Searches > Register of Unclaimed Property

<https://www.revenuquebec.ca/en/unclaimed-property/searches/register-of-unclaimed-property/>

### 6. Property and Notice of Closure

The path to this page is : Québec.ca > Justice and civil status > Will and estate > Successions> Settlement > Inventory of property and notice of closure

<https://www.quebec.ca/en/justice-et-etat-civil/testament-succession/succession/settlement/inventory-notice>

### 7. The notice of closure of inventory

The path to this page is : Québec.ca > Justice and civil status > Will and estate > Successions> Settlement > Notice of Closure of Inventory

<https://www.quebec.ca/en/justice-et-etat-civil/testament-succession/succession/settlement/notice-closure>

## **8. Partitioning of the family patrimony and liquidation of the matrimonial or civil union regime**

The path to this page is : Québec.ca > Justice and civil status > Will and estate > Successions> Division of the family patrimony and liquidation of matrimonial or civil union regime

<https://www.quebec.ca/en/justice-and-civil-status/wills-estate/successions/partitioning-liquidation>

## **9. File the deceased's income tax return(s)**

The path to this page is: Home Revenu Québec > Citizens > Your Situation > Liquidators of a succession (steps to follow after a death) > File the deceased's income tax return(s)

<https://www.revenuquebec.ca/en/citizens/your-situation/liquidators-of-a-succession/file-the-deceaseds-income-tax-returns/>

## **10. Notice before distribution of the property of a succession**

The path to this form is: Home Revenu Québec > Online services > Forms and publications > Individuals > Notice Before Distribution of the Property of a Succession

<https://www.revenuquebec.ca/en/online-services/forms-and-publications/current-details/mr-14-a-v/>

## **11. Requesting a clearance certificate**

The path to this form is: Canada.ca > Canada Revenue Agency > Forms and publications > Forms listed by number - CRA > TX19

<https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/tx19.html>

## **12. Declaration of the Remittance of Property in Favour of a Minor**

The path to this form is: Québec.ca > Justice and Civil Status > Legal Protection > Tutorship to property of a minor > Tutorship to the property of a minor: Curateur public tools and forms > Miscellaneous forms > Declaration of the Remittance of Property in Favour of a Minor

<https://www.quebec.ca/en/justice-and-civil-status/legal-protection/tutorship-property-minor/curateur-public-tools-forms#c170333>

## **13. Payment of a succession's debts**

The path to this page is: Québec.ca > Justice and civil status > Will and estate > Successions > Settlement > Payment of a succession's debts

<https://www.quebec.ca/en/justice-et-etat-civil/testament-succession/succession/settlement/payment-debts>

## **14. Delivery and partition of property**

The path to this page is: Québec.ca > Justice and civil status > Will and estate > Successions> Settlement > Delivery and partition of property

<https://www.quebec.ca/en/justice-et-etat-civil/testament-succession/succession/settlement/delivery-partition>

## **15. Register of personal and movable real rights**

The path to the page where you can register as a liquidator of the succession is as follows (French only): Accueil Registre des droits personnels et réels mobiliers > Inscription d'un droit > Vous êtes liquidateur d'une succession?

<https://www.rdprm.gouv.qc.ca/fr/pages/succession.html>

