

## Notice Before Distribution of the Property of a Succession

If you are the liquidator of a succession and you intend to distribute the property owned by the deceased at the time of death or the succession's post-death income, you must complete this form in order to get a certificate authorizing you to do so. You must also:

- file the deceased's income tax return(s) (TP-1-V) for the year of death;
- file the *Trust Income Tax Return* (TP-646-V) for the taxation year(s) for the period beginning after the death and ending on the date the succession was liquidated.

If you are the **sole liquidator**, you can **use the online service in My Account for individuals** instead of completing this form. Whether you use the form or the online service, you can track your request in My Account at any time.

To get a certificate for other types of property (for example, the property of a testamentary trust that is not a succession) or income, **complete form MR-14.B-V, Notice Before Distribution of Property**.

If you distribute the deceased's property or the succession's income **without a certificate**, you will be held **personally liable** for paying the amounts owed to us, up to the amount of the distributed property or income. You cannot get a certificate if you have already distributed the property or income.

You can pay urgent expenses before filing this form, provided they do not exceed \$12,000 and are directly related to the death (for example, funeral costs) or the succession's property (for example, the cost of electricity or heat, insurance premiums or urgent repairs).

Once you have received the certificate, you will be relieved of your responsibilities as liquidator.

See page 7 for the documents to enclose with this form.

### 1 Information about the deceased

Enter the ten-digit identification number from the deceased's notice of assessment, as well as their spouse's, if applicable.

Identification number 01a	Social insurance number (SIN) 01b	Date of birth 01c Y Y Y Y M M D D	Date of death 01d Y Y Y Y M M D D
Last name 01e		First name 01f	
Address on the date of death			
Apartment number 02a	Street number 02b	Street name or PO box 02c	
City, town or municipality 02d		Province 02e	Postal code 02f

#### Marital status on the date of death

03a <input type="checkbox"/> Married or civil union	03b <input type="checkbox"/> De facto spouse	03c <input type="checkbox"/> Widowed	03d <input type="checkbox"/> Divorced	03e <input type="checkbox"/> Separated	03f <input type="checkbox"/> Single
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#### Information about the spouse (if the deceased had a spouse on the date of death)

Identification number 04a	Last three digits of SIN 04b	Spouse's date of death, if applicable 04c Y Y Y Y M M D D
Last name 04d		First name 04e

Do not use this space. 98 ☐ Documents légaux



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Prescribed form

## 2 Information about the liquidator(s)

Complete the applicable lines below depending on whether the liquidator is an individual or a business (for example, an accounting firm). Make sure you enter the ten-digit identification number from each liquidator's notice of assessment.

**Number of liquidators** ..... 10a

If there are more than three liquidators, complete another copy of this form for the others.

### Correspondence

Who should we write to about this form and the distribution certificate?

10b ☐ Liquidator 1

10c ☐ Individual or business designated in a **specific power of attorney** (for example, a notarized or unnotarized power of attorney authorizing us to send correspondence and the certificate to someone other than the liquidator)

If you checked box 10c, enter the designated person's name and enclose a copy of the specific power of attorney (if you have not already submitted it).

Name of designated person (last name and first name, in the case of an individual)

10d

### Liquidator 1

Identification number

11a

Last three digits of SIN

11b

Québec enterprise number (NEQ)

11c

Business name

12

**Name of individual or name of contact person, if the liquidator is a business**

Last name

13a

First name

13b

**Home address (individual) or address of head office or main establishment (business)**

Apartment number

14a

Street number

14b

Street name or PO box

14c

City, town or municipality

14d

Province

14e

Postal code

14f

Area code Phone

14g

Area code Phone (work)

14h

Extension

### Liquidator 2

Identification number

15a

Last three digits of SIN

15b

Québec enterprise number (NEQ)

15c

Business name

16

**Name of individual or name of contact person, if the liquidator is a business**

Last name

17a

First name

17b

**Home address (individual) or address of head office or main establishment (business)**

Apartment number

18a

Street number

18b

Street name or PO box

18c

City, town or municipality

18d

Province

18e

Postal code

18f

Area code Phone

18g

Area code Phone (work)

18h

Extension



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Liquidator 3

Identification number		Last three digits of SIN		Québec enterprise number (NEQ)	
19a		19b		19c	
Business name					
20					

Name of individual or name of contact person, if the liquidator is a business

Last name		First name	
21a		21b	

Home address (individual) or address of head office or main establishment (business)

Apartment number		Street number		Street name or PO box	
22a		22b		22c	
City, town or municipality				Province	Postal code
22d				22e	22f
Area code Phone		Area code Phone (work)		Extension	
22g			22h		

3 Income tax returns filed

What returns have been filed or are being filed with this form? Check all that apply.

30	<input type="checkbox"/>	Principal return (TP-1-V)
31	<input type="checkbox"/>	Separate return for rights and property (TP-1-V)
32	<input type="checkbox"/>	Separate return for income from a partnership or sole proprietorship (TP-1-V)
33	<input type="checkbox"/>	Separate return for income from a testamentary trust that is a graduated rate estate (TP-1-V)
34	<input type="checkbox"/>	Trust Income Tax Return (TP-646-V)

4 Distribution type

What kind of distribution do you need a certificate for?

40	<input type="checkbox"/>	Distribution of the deceased's property
41	<input type="checkbox"/>	Distribution of the succession's post-death income
42	<input type="checkbox"/>	Distribution of the deceased's property and the succession's post-death income



## 5 Patrimony at the time of death

Complete this part only if you checked **box 40 or 42** in Part 4.

You must enter an amount (in Canadian dollars) on each line. Enter 0 for any property or debt that is not part of the patrimony.

If the deceased was registered for the GST/HST because they carried on commercial activities in Québec, you **must** complete form FP-352-V, *Application for a GST/HST Clearance Certificate*, to get a certificate confirming that the GST/HST was paid for the reporting period that includes the date of distribution or for a previous reporting period. Without this certificate, you will be held personally liable for paying the GST/HST on the value of the property or money distributed.

### 5.1 Value of property

Enter the **fair market value** (FMV) of all the property the deceased owned **immediately before their death**.

Enter the following amounts in **section 6.1**:

- death benefits from the Québec Pension Plan (QPP), Canada Pension Plan (CPP) or elsewhere;
- post-death lump-sum payments from a registered pension plan (RPP) or deferred profit-sharing plan (DPSP).

Cash on hand or on deposit at a financial institution		50		
Shares and mutual fund units ( <b>provide a portfolio evaluation</b> ) <sup>1</sup>	+	51		
Deposit certificates, treasury bills, interests, bonds and guaranteed investment certificates	+	52		
Insurance proceeds (indemnities payable to the succession and not to a designated beneficiary)	+	53		
Annuities and pensions (amounts payable to the succession and not to a designated beneficiary)	+	54		
Registered retirement savings plans (RRSPs), registered retirement income funds (RRIFs), pooled registered pension plans (PRPPs), including voluntary retirement savings plans (VRSPs), etc. (amounts payable to the succession and not to a designated beneficiary)	+	55		
Tax-free savings accounts (TFSAs) (amounts payable to the succession only)	+	56		
Amounts owed to the deceased (mortgage loans, etc.)	+	57		
Principal residence (FMV at the time of death, not the municipal assessment)	+	58		
Other immovable property in Canada <sup>2</sup>	+	59		
Other immovable property outside Canada	+	60		
Vehicles	+	61		
Precious property (jewellery, coins, paintings, stamps, etc.)	+	62		
Other property (furniture, tools, equipment, etc.)	+	63		
Add lines 50 to 63. Carry the result to line 80.			<b>Value of property</b>	= 69

### 5.2 Total debt

Enter all the succession's debts, including those that existed at the time of death and those arising from the death itself (for example, funeral costs, fees for settling the succession and outstanding income tax). Make sure you include urgent expenses of \$12,000 or less that you paid.

Personal loans (lines of credit, personal loans, etc.)		70		
Mortgage loans	+	71		
Bills (communications, electricity, heat, insurance and other common expenses)	+	72		
Income tax, GST, QST and other amounts <b>owed</b> to Revenu Québec, including the total income tax owed by the deceased on their income <b>for the year of death</b> (January 1 to the date of death), as shown in the personal income tax returns (TP-1-V)	+	73		
Income tax, GST, QST and other amounts <b>owed</b> to the Canada Revenue Agency (CRA), including the total income tax owed by the deceased on their income <b>for the year of death</b> (January 1 to the date of death), as shown in the income tax and benefit return(s) (T1)	+	74		
Income tax, consumption taxes and other amounts <b>owed</b> to tax authorities outside Canada	+	75		
Other debts (funeral costs, property tax [municipal and school taxes, and transfer duties], professional fees [for example, legal or accounting fees], etc.)	+	76		
Add lines 70 to 76.			<b>Total debt</b>	= 79

- For each financial institution, enclose a portfolio evaluation including the FMV at the time of death and the book value at the time of purchase (initial investment or initial cost of the security). Contact an asset management advisor from each financial institution if necessary.
- Enclose a sheet with the following information for each property: FMV on the date of death, lot number, cadastre, registration division, municipality and, if applicable, the complete address of all buildings. If you enclose a copy of the municipal tax bill for the year of death, you can provide only the cadastre, registration division and FMV on the date of death. Keep all documents establishing the FMV (for example, an appraisal by a real estate professional) in case we ask for them.



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### 5.3 Net value of property to be distributed

Value of property (line 69)		80	
Income tax, consumption tax and other amounts already <b>paid</b> to Revenu Québec and the CRA (all or part of the amounts on lines 73 and 74)	81		
Other debts already paid (all or part of the amounts on lines 70 to 72, line 75 and line 76)	+ 82		
Part of the property value on line 80 already distributed to the heirs (if applicable)	+ 83		
Add lines 81 to 83.	=		84
Subtract line 84 from line 80.			89
<b>Net value of property to be distributed</b>		=	

## 6 Post-death income

Complete this part only if you checked **box 41 or 42** in Part 4.

You must enter an amount on each line. Enter 0 for any type of income not included in the succession's income.

### 6.1 Post-death income

Enter the total income reported in the TP-646-V form(s) filed for all the taxation years for the period beginning after the death and ending on the date the succession was liquidated.

QPP and CPP death benefits		90	
Retirement income and death benefits other than those on line 90 (payments from a pension plan, post-death lump-sum payments from an RPP or a DPSP, post-death income from an RRSP, a RRIF, a TFSA, etc.)	+ 91		
Net investment income (interest and dividends)	+ 92		
Net business income	+ 93		
Net rental income	+ 94		
Capital gains. Multiply the taxable capital gains (line 53 of form TP-646-V) by 2 and enter the result.	+ 95		
Other income	+ 96		
Amount from a first home savings account (FHSA)	+ 97		
Add lines 90 to 97.			99
<b>Post-death income</b>		=	

### 6.2 Total post-death income to distribute

Post-death income (line 99)		100	
Income tax, consumption tax and other amounts <b>paid</b> to Revenu Québec and the CRA, including the total income tax payable by the succession on its <b>post-death</b> income (for the period beginning after the death and ending on the date the succession was liquidated) as shown in the TP-646-V and federal T3 forms	101		
Part of the income on line 100 already distributed to the heirs (if applicable)	+ 102		
Add lines 101 and 102.	=		103
Subtract line 103 from line 100.			105
<b>Total post-death income to distribute</b>		=	



7 Certification

All the liquidators in Part 2 must sign this part or have their representative sign. If the authorized representative (individual or business) was given a specific power of attorney (for example, by means of form MR-69-V, *Authorization to Communicate Information or Power of Attorney*, or a notarized power of attorney) and you have not already submitted it, enclose a copy.

Liquidator 1

I certify that the information in this form is accurate and complete.

Last name

110a:

First name

110b:

110c:

Signature of liquidator or authorized representative  
(or the person authorized by the business)

Date

110d:

Y Y Y Y M M D D

Liquidator 2

I certify that the information in this form is accurate and complete.

Last name

111a:

First name

111b:

111c:

Signature of liquidator or authorized representative  
(or the person authorized by the business)

Date

111d:

Y Y Y Y M M D D

Liquidator 3

I certify that the information in this form is accurate and complete.

Last name

112a:

First name

112b:

112c:

Signature of liquidator or authorized representative  
(or the person authorized by the business)

Date

112d:

Y Y Y Y M M D D



## Information

To avoid processing delays and get the certificate faster, make sure you provide all the required information in this form and enclose any of the following documents **that you have not already submitted**:

- the will search certificates issued by the Chambre des notaires du Québec and the Barreau du Québec;
- proof (in full and signed) of the last will and testament, in the form of one of the following:
  - the notarial will,
  - a holograph will (a will written by hand) or the will made in the presence of witnesses, accompanied by the judgment probating the will or the notarized minutes of the probate,
  - a notarial codicil (modification to the last will), or a holograph codicil or a codicil made in the presence of witnesses, accompanied by the judgment probating the codicil or the notarized minutes of the probate, or
  - a marriage or civil union contract;
- form FP-352-V, *Application for a GST/HST Clearance Certificate*.

If the deceased was registered for the GST/HST because they carried on commercial activities in Québec, also enclose form FP-352-V, *Application for a GST/HST Clearance Certificate*, if you have not already done so. This form is used to apply for a certificate confirming that the GST/HST was paid for the reporting period that includes the date of distribution or for a previous reporting period.

### NOTE

Keep the proof of death (death certificate, act of death, or burial or cremation document) in case we ask you for a copy.

Also, if you have not already done so, enclose any document designating the liquidator (such as form LM-14.1-V, *Designation of a Liquidator by the Heirs*) if:

- No testamentary documents were found.
- No liquidator has been designated.
- The designated liquidator will not or cannot fulfill their duties (for example, because they are deceased or otherwise incapable), in which case enclose a document explaining why a new liquidator must be designated.

If the only heir is a minor child or a person 18 or over under guardianship or covered by a protection mandate, their representative (i.e. their guardian or mandatary) can name a liquidator other than themselves if the deceased left no testamentary provisions designating a liquidator or if the designated liquidator does not want to or cannot fulfill the role. The same applies if the child or person and their representative are the only two heirs.

### Single heir acting as sole liquidator

If there is only **one heir** and they are acting as sole liquidator, enclose a copy of the document confirming that fact. The document must show that the heir was duly sworn by an attorney, notary or a commissioner for oaths (for example, you can provide a copy of such a document requested by the deceased's financial institution, insurer or any other entity from which the liquidator must claim succession property). Also enclose form LM-14-V, *Information About a Representative*, if you have not already sent it.

### Sending the form

Send the completed and signed form (and any additional copies) and the required documents to the following address:

Revenu Québec  
3800, rue de Marly  
Québec (Québec) G1X 4A5

Make sure the documents you send us are clear, legible and of good quality. **Do not send the originals**—they will not be returned to you. Keep them in case we ask for them.

We may ask for other documents and information if necessary. Note that you must complete this form even if you are enclosing an inventory of the succession's property and debts.

### IMPORTANT

Once we have received this form, the required income tax returns and the necessary documents, we will inform the person named in Part 2 in writing of the duties, interest and penalties payable in the name of the deceased or the succession, as well as any such amounts that may become payable under tax legislation in the next 12 months. We will also mention any fees for the collection of a tax debt or for an NSF (non-sufficient funds) cheque refused by a financial institution.

For more information on the returns to file, see the *Guide to Filing the Income Tax Return of a Deceased Person* (IN-117-V) and the *Guide to Filing the Trust Income Tax Return* (TP-646.G-V).

