

## Media Report 14 May 2021

This weeks media reports will cover and answer great questions veterans are still asking such as Frequently asked questions regarding COVID-19 in Ottawa. Due to ongoing and evolving COVID-19 pandemic callers may experience increased wait times when calling the Government of Canada Pension Center. Callers may also experience dropped calls, as all telecommunication networks across Canada are presently facing capacity challenges. and local Media Articles and An illness or injury can have an impact on your ability to adjust to life after service. We all need healthcare services. The Treatment benefits program provides coverage for a variety of benefits and services to help you get—and stay healthy. Have you made an application for disability benefits from Veterans Affairs Canada and received a decision? If you disagree with that decision, you have the right to review or appeal

**OVER THE LAST COUPLE OF MONTHS THERE HAVE A FEW QUESTIONS ON THE TOPICS BELOW FROM VETERANS SUCH AS END OF LIFE ISSUES.**

**INFORMATION ALL OUR VETERANS AND FAMILYS SHOULD BE AWARE OF**

**Coping with the death of a loved one is difficult, ALONG WITH THE PAPER WORK**

**Death benefits, independence and counselling from VAC**

**The job of an executor is very much one of creating and managing paperwork**

## **Tracking every case of COVID-19 in Canada**

[Active COVID-19 cases: 81,469 | Recovered: 1,151,207 | Deceased: 24,450 | Total: 1,257,328](#)

<https://www.ctvnews.ca/health/coronavirus/tracking-every-case-of-covid-19-in-canada-1.4852102>

A great supporter and friend of NVOC passed away in hospital last night. Joe Drouin

•A great supporter and friend of NVOC passed away in hospital last night. Joe Drouin was a Royal Canadian Service Corps soldier apprentice and had a long career as a soldier. He built a very successful “Kit Shop” industry and gave our members great value for medal mountings; NVOC “coins” and badges. A nice collection of interesting gear. On behalf of all NVOC members I extend our sincere condolences to Marlene and Joe’s family

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•RandyRandy Stowell,

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•CDNational PresidentNATO Veterans Organization of Canada

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•<https://www.facebook.com/pages/category/Shopping---Retail/Joe-Drouin-Enterprises-Ltd-1830078143941410>/[https://en.wikipedia.org/wiki/Soldier\\_Apprentice](https://en.wikipedia.org/wiki/Soldier_Apprentice)

## •The new federal budget, released Monday, proposes to spend \$236.2 million over five years at the Department of National Defence (DND), including \$158.5 million at Veterans Affairs Canada,

The most immediate and high-profile of the budget's defence-related proposals targets the military's stalled — and, according to some critics, discredited — campaign to eliminate sexual misconduct from its ranks.

The budget recommits the government to creating “new external oversight mechanisms” for people who report sexual assault in the military.

### A loss of trust

It remains to be seen whether the proposal will meet the demands of victims and legal experts who have argued the work of investigating sexual misconduct in the ranks must be taken out of the military's hands and turned over to an independent inspector general.

Many victims do not trust the chain of command when it comes to reporting assaults and worry about the career implications of stepping forward.

Among the budget proposals is a plan to expand support services to victims to include access to free, independent legal advice, and to enable "military members to access services without making a formal complaint."

The Liberal government is also promising to pilot an online in-person peer support group for members of the military and veterans who have experienced sexual misconduct during their time in uniform. That's something survivors of sexual assault in the military have been demanding for years.

Separately, the budget also sets aside \$140 million over five years for a program at Veterans Affairs Canada that would cover the mental health care costs of veterans with post traumatic stress disorder while their disability benefit applications are being processed.<https://www.cbc.ca/news/politics/budget-2021-military-sexual-misconduct-freeland-1.5993675>

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•NATO Veterans Organization of Canada (NVOC) – Presidents Message 14 May 2021

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•NVOC Members:Our Organization sent a letter to the Minister of Veterans Affairs 6 May 2020 regarding issues of concern – medical reports ; time taken for disability claims and several other items. I have included a copy of the Ministers response. There is considerable information in the Ministers letter. I encourage you

to consider what he has to say. One other development to note is that the Ministers Advisory Groups (created six years ago –Terms of Reference are on the VAC website] - Five Groups of twelve members [half VAC staff and half from the Veterans community] have been told they will continue to meet and to advise. Our member on the Care and Support Advisory Group has been Percy Price. Percy has served the Veterans community for over sixty years, and he has had a very positive impact working hard for all veterans. He will pass the “Torch” as our representative, and he will continue sitting on the NVOC Board of Directors. **Randy** Randy Stowell, CD National President NATO Veterans Organization of Canada From: Minister-  
Ministre (VAC/ACC) Sent: Tuesday, May 11, 2021 10:59 AM To: '[rg.stowell@sympatico.ca](mailto:rg.stowell@sympatico.ca)' Subject: Veterans Affairs Canada / Anciens Combattants Canada

LETTER DATED 11 MAY 2021

## Veterans Affairs Canada / Anciens Combattants Canada

Dear Mr. Stowell:

Thank you for your correspondence outlining the chief issues of concern to the NATO Veterans Organization of Canada. I appreciate your kind words about the work being done by our Government and Veterans Affairs Canada.

The Government of Canada greatly values the sacrifices made by Canadian Armed Forces members in defending the peace and security that Canadians enjoy today, and my department is committed to ensuring that they receive the best possible support.

In recent years, Veterans Affairs Canada has received a higher than normal volume of disability benefits claims. Since 2015, the number of first applications has jumped by more than 90 percent. At the same time, the Department has introduced new and enhanced benefits. Despite our best efforts, we have not been able to keep pace with the growing demand for our programs as more Veterans come forward to get the help they need.

At all times, and particularly now during the pandemic emergency, a claim may be given higher priority—or red-zoned—if the applicant has unmet health needs, is in palliative care, is medically at risk or is over the age of 80.

We recognize that we must do more to improve our delivery of services to Veterans and their families. To that end, we have hired additional employees at all stages of the disability benefits process and put in place a streamlined decision-making model for the approval of claims for health conditions that are strongly linked to certain military occupations.

The Department aims to be more open and transparent about what we are doing to provide decisions to Veterans more rapidly and efficiently, and our approach identifies the necessary adjustments to reach this goal. The document outlining our renewed plan, “[Timely Disability Benefit Decisions: Strategic Direction for Improving Wait Times](#),” is now available on our website.

As we make these changes, we will monitor our progress and seek feedback from Veterans, stakeholders and our employees. You can keep track of our progress by viewing our [Disability Benefits Processing Summary Report](#).

Last year, we received \$200 million over two years in additional funding to support faster decisions, reduce wait times for disability benefits and expand case management services for Veterans. With this new funding, we have hired more than 350 additional full-time staff to focus primarily on the most common applications, which include hearing loss, tinnitus and musculoskeletal conditions. As of January 2021, these new employees are fully trained and processing claims. We are also retaining the staff hired with funding received in Budget 2018. This represents over 500 extra employees dedicated to making decisions for Veterans and their families.

While I can certainly understand your reference to the support our Government has provided under the Canada Emergency Response Benefit (CERB), the plan developed, along with the increase of funding, will allow the Department to address the needs of Veterans in the timely manner they deserve.

As you noted, service health records are an essential part of the application process. Veterans Affairs Canada does have a Memorandum of Agreement in place with Library and Archives Canada to obtain these records through an efficient electronic process. The turnaround times for transfer of records are approximately 30 days for typical requests and two to seven days for urgencies. Generally, this waiting period does not add to the application's processing time. When an application is received, it is reviewed and the service health records requested. If the application is complete with respect to all other documentation, it continues to proceed through the processing queue while the Department awaits the service record. Veterans Affairs Canada is also working with the Canadian Armed Forces to provide direct access to health records for still-serving and recently released members. Full implementation is expected in 2021.

With regard to the criteria for adjudication, let me assure you that the Department strives to provide a fair and equitable process in awarding entitlement to disability benefits, and each claim is adjudicated on its own merits based on the evidence presented.

When reaching a decision, adjudicators apply the rules of evidence, referred to as the benefit of the doubt clause, which allow them to accept credible and uncontradicted evidence and draw every reasonable inference in favour of the applicant. However, the benefit of the doubt clause is not intended to be used as a substitute for evidence.

The process is designed to give all Veterans, whether they served in the Regular or Reserve Force, every chance to show how their military service caused or contributed to their disability. Although a CF 98 is helpful in establishing a relationship to service, it is not compulsory. Affidavits from witnesses, civilian medical reports, expert opinions and other relevant evidence—including the applicant's own statement—can also be provided to assist decision makers.

Veterans Affairs Canada recognizes that some medical conditions are closely associated with the physical and mental demands of military service and the environmental conditions under which members must operate. For example, the Department's Entitlement Eligibility Guidelines take into consideration the effects of cumulative joint trauma and repetitive movements. This allows us flexibility where the medical research indicates a correlation and the applicant presents with evidence of disability and verification of military occupation. In such cases, an applicant's statement connecting an injury or disease to service may be enough to support an entitlement decision.

Also, I would like to affirm that all Veterans Affairs Canada's employees take their responsibility to support the well-being of Veterans and their families very much to heart. This

remains our top priority as we face the challenges of the global health crisis. Front-line and other staff are actively engaged in ensuring that Veterans' needs continue to be met. Since March 2020, departmental employees have been reaching out to the most vulnerable among those we serve.

Finally, my department is currently preparing for consultations on our Commemoration Strategic Plan and I would invite you and the members of your organization to join the conversation on how, over the next decade, we can best honour those who have served in our nation's military, peacekeeping and humanitarian missions. Please visit our "[Let's Talk Veterans](#)" page and click on Commemoration Strategic Plan to learn more about participating.

To this end, Veterans Affairs Canada recently hosted a discussion "How should Canada commemorate our post-Korean War military efforts?" as part of the Canada Remembers: The virtual panel series. Three Veterans participated, two with Cold War experience, and the discussion focused on how we can do a better job recognizing their service. You can view this discussion—and others on the future of commemoration—on our [website](#).

Again, thank you for sharing your helpful recommendations with me, as you do with my Deputy Minister as a participating member of his Coffee Group. Your insights and feedback are most valuable as we work together on behalf of our nation's Veterans. Please accept my best wishes and gratitude for your many years of dedicated service to Canada.

Sincerely,

Lawrence MacAulay, PC, MP

### Funding for Branch 641 under the Veterans Organizations Emergency Support Fund

Last fall, we announced that \$14 million in funding from the Veterans Organizations Emergency Support Fund (VOESF) would go to the Royal Canadian Legion to help branches with operational costs and financial shortfalls incurred during the COVID-19 pandemic.

Over \$10 million has already been distributed, and the Legion's Dominion Command announced today that 885 branches would share the remaining \$3.8 million.

I would like to congratulate Branch 593 on being selected by Dominion Command to receive support under the third and final round of VOESF funding, in the amount of \$4,310.72.

In addition to the Legion, the VOESF has also provided support to [38 other veterans' organizations](#) across the country, helping to ensure veterans and their families can still access essential services in spite of COVID-19.

# Canada Revenue Agency – What to Do Following a Death in the family

From: [Canada Revenue Agency](#)

RC4111(E) Rev. 20

Our publications and personalized correspondence are available in braille, large print, e-text, or MP3 for those who have a visual impairment. Find more information by going to [About multiple formats](#) or by calling 1-800-959-8281.

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Coping with the death of a loved one is difficult. We at the Canada Revenue Agency (CRA) recognize that you are going through a very difficult time. With this in mind, we hope we can help you by answering some questions you may have.

This information sheet contains basic information that the family and legal representative should know to start settling the affairs of the deceased person. For more information, go

to [What to do when someone has died](#) or see guides [T4011, Preparing Returns for Deceased Persons](#), and [T4013, T3 Trust Guide](#).

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## What should you do first?

You should provide the CRA with the deceased's date of death as soon as possible. You can call the CRA at 1-800-959-8281, or complete the [form](#) and send it to your tax services office or tax centre.

Arrangements must be made to stop payments and, if applicable, transfer them to a survivor, if any of the following situations apply:

- The deceased was receiving the goods and services tax/harmonized sales tax (GST/HST) credit.
- The deceased was receiving the Canada Workers Benefit (CWB) advance payments.
- The deceased was receiving Canada child benefit (CCB) payments.
- The deceased was a child for whom CCB, or GST/HST credit payments are paid.

[Service Canada](#) should also be advised of the deceased's date of death. For more information, or to get the address of the Service Canada Centre nearest you, call 1-800-622-6232.

## Was the deceased paying tax by instalments?

If the deceased person was paying tax by instalments, no further instalment payments have to be made after their death. The only instalments that have to be paid are those that were due before the date of death, but not paid.

## What do you do with the GST/HST credit?

Generally, GST/HST credit payments are issued on the fifth day of the month in July, October, January, and April. If the fifth falls on a weekend or a federal statutory holiday, the payment will be made on the last business day before the fifth. If the deceased was receiving GST/HST credit payments, we may still send out payments after the date of death because we are not aware of the death. If this happens, return the payments to the [tax centre](#) that serves your area.

### Note

The CRA administers provincial and territorial programs that are related to the GST/HST credit. If the deceased was receiving payments under one of these programs, you do not have to take any further action. The CRA will use the information provided for the GST/HST credit payments to adjust the applicable credit.

## **What if the deceased was single, separated, divorced, or widowed and received the GST/HST credit?**

If the recipient died before the scheduled month in which we issue the GST/HST credit, payments will no longer be issued in that person's name or to that person's estate.

If the recipient died during or after the scheduled month in which we issue the credit and the payment has not been cashed, return it to the CRA so that the payment can be sent to the person's estate.

If the deceased was getting a credit for a child, the child's new caregiver should contact the CRA at 1-800-387-1193 to request GST/HST credit payments for that child.

## **What if the deceased's GST/HST credit is for the deceased and their spouse or common-law partner?**

If the deceased had a spouse or common-law partner, that person may be eligible to receive the GST/HST credit if they filed an income tax and benefit return. The GST/HST credit payments will be based on their net income alone.

## **What if the surviving spouse's or common-law partner's GST/HST credit includes a claim for the deceased?**

If the surviving spouse's or common-law partner's GST/HST credit included an amount for the deceased, the payments will be recalculated based on their net income alone and will only include a claim for themselves and any children, if applicable.

## **What if the deceased is an eligible child?**

Entitlement to GST/HST credit payments for a deceased child stops the quarter after the child's date of death. You should notify the CRA of the date of death so that they can update their records.

## **What do you do with the Canada child benefit (CCB) payments?**

### **What if the deceased was receiving CCB payments?**

Contact the CRA at 1-800-387-1193 and let the CRA know the date of death as soon as possible. If the deceased person was receiving CCB payments, and the surviving spouse or common-law partner is the child's parent, we will usually transfer the CCB payments to that person.

If anyone else, other than the parent, is now primarily responsible for the care and upbringing of the child, that person will have to apply for benefit payments for the child through one of the following options:

- by using the "Apply for child benefits" online service on [My Account](#)
- by completing and submitting [Form RC66, Canada Child Benefits Application](#)



## Note

If the deceased was receiving payments under provincial or territorial child benefit and credit programs administered by the CRA, there is no need to apply separately to qualify. We will use the information from the application to determine the new caregiver's eligibility for these programs.

## What if the deceased's spouse or common-law partner receives the CCB?

If you are the surviving spouse or common-law partner and receive CCB payments for a child, contact the CRA at 1-800-387-1193 to provide the CRA with the date of death, and they will automatically recalculate the payments excluding the deceased person's net income.

## What if the deceased is an eligible child?

Entitlement to CCB payments stops the month after the child's date of death. You should notify the CRA of the date of death so that they can update their records.

## Are you the legal representative?

You are the legal representative of a deceased person if you are in one of the following situations:

- You are named as the executor in the will
- You are appointed as the administrator of the estate by a court
- You are the liquidator for an estate in Quebec
- You are requesting to be the deceased's representative by completing an Affidavit form when there are no legal documents

As the legal representative, your responsibilities under the [Income Tax Act](#) include:

- filing all required returns for the deceased
- making sure all taxes owing are paid
- letting the beneficiaries know which, if any, of the amounts they receive from the estate are taxable
- obtaining a clearance certificate to certify that all amounts owing to the CRA are paid

## Note

Fees paid to you as an executor or administrator of an estate must be reported on a [T4 slip](#) unless they are included in your business income.

If you are the legal representative, you may need information from the deceased person's tax records.

Before the CRA can give you this information, they need all of the following:

- a copy of the death certificate
- the deceased's social insurance number which must be included on any request or document you send to the CRA
- a complete copy of the will or other legal document such as a grant of probate or letters of administration showing that you are the legal representative

- the new mailing address for the estate, if applicable

## Notes

As the legal representative, you may wish to appoint an authorized representative to deal with the CRA for tax matters on your behalf. For more information go to: [Representative authorization](#).

If you are a family member of the deceased and unable to obtain the legal documents required to establish yourself as the legal representative, complete the [Affidavit form](#) in accordance with the province or territory of the deceased. Send it with the requested documents to the Authorization Services Unit (ASU) of the deceased's [tax centre](#).

In order for you to have online access to the taxpayer's account, you must register for [Represent a Client](#) prior to sending a copy of the legal documents. Once registered with the Represent a Client service, make sure you provide your RepID when you are submitting all the required documents naming you as the legal representative.

## What is the due date for the final tax return and any balance owing?

The deceased's final return and any balance owing are due on or before the following dates:

<b>Filing due dates</b>	
<b>Period when death occurred</b>	<b>Due date</b>
January 1 to October 31	April 30 of the following year
November 1 to December 31	6 months after the date of death

### Note

The due date for filing the T1 return of a surviving spouse or common-law partner who was living with the deceased is the same as the due date for filing the deceased's final return indicated above. However, any balance owing on the surviving spouse's or common-law partner's return still has to be paid on or before April 30 of the following year to avoid interest charges.

If the deceased or the deceased's spouse or common-law partner was carrying on a business during the year when the death occurred, the following filing due dates apply:

<b>Filing due dates if business was being carried on</b>	
<b>Period when death occurred</b>	<b>Filing due date</b>
January 1 to October 31	June 15 of the following year, although any balance owing is still due on April 30
November 1 to December 15	June 15 of the following year, although any balance owing is due 6 months after the date of death
December 16 to December 31	6 months after the date of death

<b>Period when death occurred</b>	<b>Filing due date</b>
1	(including any balance owing)

If you file the final return late and there is a balance owing, we will charge a late-filing penalty. If you do not pay the balance owing from the final return in full by the balance due date (whether April 30 of the following year or 6 months after death of the individual, as applicable), we will charge interest on the unpaid amount. The interest will start to accumulate from the day after the balance due date.

## **Previous year return**

If a person dies after December 31, but on or before the filing due date for their return for the immediately preceding year (usually April 30), and that person had not yet filed that return, the due date for filing it, as well as for paying the balance owing, is 6 months after the date of death. The due date for filing the same prior year T1 return of a surviving spouse or common law partner who was living with the deceased is the same as the due date for filing the deceased's prior year return. However, any balance owing on the surviving spouse's or common law partner's return still has to be paid on or before April 30 of the current year to avoid interest charges. The filing due dates for previous year returns that are already due but which the deceased had not yet filed, remain the same.

## **How do you contact the CRA?**

To find more contact information, go to [Contact the CRA](#) or if you need help, call us at 1-800-959-8281.

If you would like any of our publications, go to [Forms and publications](#), or call 1-800-959-8281.

[Request for the Canada Revenue Agency to update records](#)

## **Death and bereavement Veterans should know from VAC**

Death benefits, independence and counselling.

### **Case management**

One-on-one support to help with a significant challenge in your life.

### **Death benefit**

A lump-sum payment to recognize the impact that a CAF member's service-related death has on the immediate family.

### **Funeral and burial assistance**

Income-tested financial assistance when Veterans meet certain military criteria.

## **Survivor's pension**

A monthly payment to the surviving spouse or common-law partner of a disability pensioner.

## **Income Replacement Benefit for survivors and children**

A monthly payment for eligible survivors and orphans of a deceased CAF member or Veteran.

## **Talk to a professional now**

Get support right now from a mental health professional by calling 1-800-268-7708.

## **Educational assistance for children**

Post-secondary financial assistance for children of a deceased Veteran or CAF member.

## **Canadian Forces Income Support for survivors**

A tax-free monthly benefit to help low-income survivors and dependent children.

## **Speak to a chaplain**

Spiritual support when Veterans or their families are dealing with end of life issues or bereavement.

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## **ADDITIONAL INFORMATION**

### **Grave marker maintenance**

Ensures proper care of all graves that were provided and installed by the Government of Canada.

### **•The role and responsibilities of the executors of a will**

#### Introduction

This is one of a series of [articles about wills and probate](#). You can find an [overview of the probate process and an explanation of the legal terms](#) in the first article of this series.

This article explains what executors have to do and how they are appointed.

## What is an executor

An executor is a person responsible for the administration of the estate of someone who has died. Estate is simply a word that means the assets and debts of the deceased. Very generally, administering the estate is the process of identifying the contents of the estate, collecting them together and then distributing them as closely as possible in line with the deceased's wishes in his or her will.

The job of an executor is very much one of creating and managing paperwork. It requires writing to, and chasing up various parties, and meticulous record keeping.

## How is an executor appointed?

Usually, the person making the will (in legal terms, the testator) [nominates one or more executors in his or her will](#), having already asked each whether he or she is willing to act.

But being named in someone's last will and testament as an executor does not necessarily confer automatic appointment. Nominated executors have to apply for a grant of probate to be given recognition in law of their powers.

Probate is the process that proves that the will is valid. Without it, executors rely on the validity of the will to authorise their actions. If the will was invalid or if the nominated executor was ineligible to hold his position, then the executor would be acting without power, and if he made a mistake, he could be pursued for damages by creditors or beneficiaries.

## How soon after death can an executor act?

A nominated executor can usually start to collect information about the estate as soon as the testator dies, but until a grant of probate is issued through a Probate Registry, banks and other institutions that hold assets are unlikely to allow him or her to collect in the assets.

## Who can be an executor?

An executor must be nominated in the will.

An executor cannot be younger than 18 years old. If the will nominates someone who is a minor at the date of the testator's death, his parents or guardians can apply to become administrators. The minor then has the right to apply to be an executor from the date of his 18th birthday – if the administration of the estate has not already been completed.

## What is the maximum number of executors?

A grant of probate can be issued to one executor, or any other number up to a maximum of four. If the will names more than four executors then some of those people must either choose to renounce their right to apply, or choose to reserve their right to apply. The reservation is made by signing a document known as a 'power reserved' letter. If one of the executors with grant of probate dies, decides to step down, or is otherwise unable to continue administering the estate, a reserve executor can then be appointed.

If the will names multiple executors, but only one person wishes to take out a grant of probate, it is wise for at least one of the others to sign a power reserved letter, just in case the acting executor cannot complete the administration of the estate.

### Administrators

If no living executors are named in the will, or if the executors named can't or don't wish to act, or there is no will, then one or more beneficiaries can apply to act as an administrator. A beneficiary is appointed an administrator once a 'grant of letters of administration with Will annexed' is given.

An administrator effectively performs the same role as an executor, but is unable to act in any way until a grant of administration is given.

As for executors, the maximum number of administrators of an estate is four. The minimum number is two. A sole administrator may take out a grant only where none of the beneficiaries is under 18, or where the will does not create a life interest.

Unless we mention otherwise, you may assume that the rules for administrators are the same as for executors.

### How work is divided between executors or administrators

In practice, and if possible, it is usually easiest if only one person takes on the tasks of administering the estate on a day to day basis. That is because having a single point of contact is usually easiest when dealing with the other parties involved.

However, the responsibilities of all the executors remain the same, regardless of the work they do. So, however the tasks are divided amongst the executors or administrators, it is best to record the agreement of who does what in a written document, and for all to sign it.

Some documents require the signature of all the executors or administrators. For that reason, if one of the nominated executors is unlikely to be able to carry out his duties effectively (for example, he might live abroad and correspondence might be difficult), he might wish not to apply for a grant a probate, but rather reserve his right.

### How administrators can be appointed

There is a priority order in which beneficiaries may apply to be administrators. That is:

- Residuary beneficiaries
- Any personal representative of a residual beneficiary (i.e. someone with a power of attorney to deal with the affairs of a residuary beneficiary)
- Any other beneficiary of the will (in legal terms, a legatee)
- Any personal representative of a legatee
- Any creditor

If there is no will, the estate is divided according to the [rules of intestacy](#). Administrators are appointed in the same order of priority as beneficiaries:

- The husband, wife or civil partner of the testator

- Any child of the testator, or if a child has died before the testator, any of that child's children
- The parents of the testator
- Brothers and sisters of the testator, and any child of a brother or sister if the brother or sister has died before the testator
- Step-brothers and step-sisters of the testator, and any child of a step-brother or step-sister if the step-brother or step-sister has died before the testator
- Grandparents of the testator
- Uncles and aunts by relation (not marriage) of the testator, and any child of an uncle or aunt if the uncle or aunt has died before the testator
- Step-uncles and Step-aunts by relation (not marriage) of the testator, and any child of an step-uncle or step-aunt if the step-uncle or step-aunt has died before the testator

### Seeking help from professional estate administrators

Executors can seek help in the administration of the estate from anyone else. That includes help from professional advisors such as solicitors or accountants. The nature and extent of the work a third party does is completely at the discretion of the executors.

If a third party is appointed, the work to be carried out and the fees to be charged should be carefully agreed in advance in a written contract. Fees have a habit of creeping upwards when the 'client' is not alive.

Executors can appoint a third party to carry out the administration of the estate entirely. Since the process of probate and estate administration is a regulated activity, if a third party charges for probate work, he must be authorised to do so by law. Solicitors have commonly been authorised to do so, but accountants and other professionals may be able to do so as well.

Third parties who provide services to executors relating to the administration of the estate can be paid from the cash or other assets in the estate. Administration expenses are given highest priority when paying debts of the estate.

Professional advice is usually sought when the administration is complex, or when problems occur. Those situations might include where:

- the estate is insolvent (debts are greater than the value of assets)
- the will cannot be found, or the validity of it might be challenged
- a beneficiary cannot be contacted
- the will creates a life interest in the estate
- the will creates a trust (for example, beneficiaries include children under 18 years of age)
- a property (such as a house or land) has an unregistered title
- the testator was a shareholder or partner in a business
- a beneficiary wants to vary his or her entitlement

Executors are only paid beyond the recovery of expenses if the will specifies. For most people, being an executor or an administrator is an unpaid job.

## Duties of the executor

Executors must be able to account for every penny of the estate. They have a fiduciary duty to the creditors and beneficiaries of the estate.

The executors must record every financial transaction relating to the estate during the administration. The executors are required to draw up accounts (a list of all assets, debts and expenses) to show beneficiaries how the estate was valued at the time of death, and how expenses have reduced that value.

The money and assets belong to the estate and not the executors, and must be kept separate from the money and possessions of the executors. Expenses paid for by the executors or other parties should be recorded very carefully.

## More information

We provide more information about wills in our series of [articles about making a will](#). A great deal of that information explains [how a will is structured](#), and should be useful reading to an executor or administrator.

If you haven't made a will yourself, we encourage you to do so. To help, we provide some of our more straightforward wills (likely to be suitable for most people) absolutely free with no catches or conditions. There is no need to visit a solicitor, or buy inflexible forms from the corner shop that may be difficult to customise. Just visit our library and [choose the most suitable last will and testament template](#). If you need any help choosing, just [contact us](#).

Please note that the information provided on this page:

- Does not provide a complete or authoritative statement of the law;
- Does not constitute legal advice by Net Lawman;
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## IN THE NEWS

[LGen Carignan appointed Chief, Professional Conduct and Culture](#)

[Inconduite dans l'armée : Louise Arbour veut des progrès](#)

[Acting Commander Canadian Army Major General Derek Macaulay announces Reserve Unit COs and RSMs](#)

[Home renovations add light and space for military families](#)

.

[Explosives training underway at 19 Wing Comox](#)



[20% des militaires canadiens sont maintenant vaccinés contre la COVID-19](#)

[London workers praised as military vehicles in \\$3 billion order start rolling off line](#)

[Swamp Fox engineers participate in joint training during airfield repair demonstration](#)

[Anniversaire de la bataille de l'Atlantique](#)

[Gel under development could improve battlefield wound treatment, military researchers say](#)

[Army called in to revive defunct oxygen plants amid COVID-19 surge](#)

[Army called in to revive defunct oxygen plants amid COVID-19 surge](#)

[Welcome to our new Colonel-Commandant](#)

CMEA

Major General Daniel Benjamin, CMM, CD, (Ret'd) has become our new Colonel-Commandant and expresses his pride and honour in accepting this appointment. A brief biography is attached.

[CME Family Last Posts / Dernière sonnerie de la famille du GMC](#)

CMEA

We regret to advise of the deaths of the following members of the CME Family during the month of April 2021. / Nous regrettons d'annoncer le décès des membres suivants de la famille du GMC au cours du mois d'avril 2021.

Cpl Jack Stock (Ret'd) — April 24, 2021

Sgt George Anderson (Ret'd) April, 20 2021

WO Gilbert Arthur Bates, CD (Ret'd) — April 13, 2021

Donald "Don" Douglas Holloway — April 13, 2021

Sgt Joseph L. Forest, CD (Ret'd) — April 12, 2021

Sgt James "Jimbo" Ira Bryant, CD (Ret'd) — April 11, 2021

CWO Lorne Boulter, CD (Ret'd) — April 9, 2021

George William Collins — April 8, 2021

Contact: [last.posts@cmea-agmc.ca](mailto:last.posts@cmea-agmc.ca)