

Changes to Estate Administration Tax and Estate Information Return Reporting

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The Ontario Government has implemented a couple of changes to the calculation of Estate Administration Tax (EAT) which came into effect on January 1, 2020. Deadlines for filing an Estate Information Return (EIR) has also changed. The changes will affect all estates that go through the Ontario probate process.

EAT is paid when the deceased person's estate trustee files an application with an Ontario court for a certificate of appointment of estate trustee (formerly called "probate"). Prior to January 1, 2020, EAT was levied at a rate of \$5 per \$1,000 on the first \$50,000 of the value of a deceased person's assets at the date of death and \$15 per \$1,000 on the value of these assets over \$50,000 (rounded up to the nearest \$1,000). Effective January 1, 2020, EAT was eliminated for the value of all estates under \$50,000. As a result, any estate valued at \$50,000 or less will pay no EAT and estates valued at more than \$50,000 will pay \$250 less in EAT.

The deadline for filing an EIR with the Ministry of Finance ("MOF") has also changed. The EIR provides detailed information regarding the assets of the estate. Effective January 1, 2020, the filing deadline for filing the EIR is 180 days - changed from 90 days prior to January 1, 2020. If the estate trustee receives updated or additional asset information, or if other information on the initial EIR changes. Estate trustees will now have 60 days of becoming aware of additional assets or changes in the date of death value of an asset to file an amended EIR - changed from 30 days prior to January 1, 2020.

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