

Summary of Contents

Volume 1

Chapter 1.	Ownership and Succession to Property
Appendix 1A.	Appendix A — Parentelic Distribution Chart
Chapter 2.	Wills and Probate Planning
Appendix 2A.	Glossary
Appendix 2B.	Summary of Wills and Estates Statutes in Canada
Appendix 2C.	Devolution to Personal Representative and Real Estate Anti-Vesting Rules
Appendix 2D.	Definition of “Will”
Appendix 2E.	<i>Trustee Act</i> , R.S.O. 1990, c. T.23, section 3 Comparison Table
Appendix 2F.	Investment Rules
Appendix 2G.	Family Property Exclusion Rules
Appendix 2H.	Revocation of Will by Marriage
Appendix 2I.	Balaz Trustee Powers
Appendix 2J.	Records Retention Guidelines
Appendix 2K.	The Long Arm of the CRA: New Policy for Acquiring Taxpayer Information
Appendix 2L.	Minister of Finance Response to CBA
Appendix 2M.	<i>Trustee Act</i> , R.S.O. 1990, c. T.23, Section 47 Comparison Table
Appendix 2N.	Probate Fees by Province
Appendix 2O.	Probate Fee Legislation by Province
Appendix 2P.	Statutes Related to Exemption of Plan Proceeds
Appendix 2Q.	Statutes Authorizing Professional Corporations
Chapter 3.	Trusts and Their Taxation
Chapter 4.	Marriage and Children
Chapter 5.	Disability Planning and Powers of Attorney
Chapter 6.	Tax-Deferred Plans
Chapter 7.	Administration of Estates and Trusts
Chapter 8.	Taxation on Death

Appendix 8A. Appendix 1 — Returns for the Year of Death

Volume 2

- Chapter 9. Post-Mortem Estate Planning
- Chapter 10. Taxation of Real Estate and Investments
- Chapter 11. Income Splitting, the tax on Split Income (“TOSI”) and
 the Attribution Rules
- Chapter 12. Corporate Restructuring
- Chapter 13. Estate Freezing
- Chapter 14. Business Succession Planning
- Chapter 15. Building Life Insurance Into an Estate Plan
- Chapter 16. Charitable Planning
- Chapter 17. Emigration and Immigration
- Chapter 18. International Planning
- Chapter 19. U.S. Gift and Estate Tax Issues Affecting Canadians
- Chapter 20. U.S. Income Tax Issues Involved in Canadian Tax and
 Estate Planning
- Chapter 21. Tax Dispute Resolution

Table of Cases

Index