

Index

ACCUMULATIONS ACT (ONT.)

Generally, **APP A10 § A10:1**

ADMINISTRATIVE POWERS OF EXECUTORS AND TRUSTEES

Administrative powers of executors and trustees, see **ADMINISTRATIVE POWERS OF EXECUTORS AND TRUSTEES (CLAUSE 15)**

Introduction, **§ 4:1**

Testimonium or witness clauses, see **TESTIMONIUM (CLAUSE 16)**

ADMINISTRATIVE POWERS OF EXECUTORS AND TRUSTEES (CLAUSE 15)

See also **ADMINISTRATIVE POWERS OF EXECUTORS AND TRUSTEES**

Creditor protection, **§ 4:29**

Digital assets, **§ 4:27**

Executors and trustees compensation agreement, **§ 4:53**

Model clause (acting as guarantor), **§ 4:15**

Model clause (bonding of executors), **§ 4:3**

Model clause (borrowing and lending), **§ 4:40**

additional clause (retention of residence), **§ 4:41**

Model clause (business operation), **§ 4:39**

Model clause (division), **§ 4:44**

Model clause (engagement of professionals), **§ 4:12**

additional clause (employment of others), **§ 4:14**

additional clause (professional executors), **§ 4:13**

Model clause (executors compensation) generally, **§ 4:4**

additional clause (executors compensation), **§ 4:10**

alternate clause (corporate executors compensation), **§ 4:9**

alternate clause (executors compensation), **§ 4:5**

British Columbia, **§ 4:7**

ADMINISTRATIVE POWERS OF EXECUTORS AND TRUSTEES (CLAUSE 15)—Cont'd

Model clause (executors compensation) —Cont'd

Ontario, **§ 4:8**

Model clause (hold property), **§ 4:30**

Model clause (income tax elections)

generally, **§ 4:47**

additional clause (definition of death taxes), **§ 4:48**

Model clause (investments)

generally, **§ 4:36**

additional clause (determine what is income or capital), **§ 4:37**

Model clause (loans to beneficiaries), **§ 4:35**

Model clause (new executors), **§ 4:50**

Model clause (payments for minors) generally, **§ 4:42**

additional clause (management by trustee company), **§ 4:51**

alternate clause (interest of minors), **§ 4:43**

Model clause (sale to family or executors), **§ 4:52**

Model clause (sell property)

generally, **§ 4:16**

additional clause (allocation of assets), **§ 4:18**

additional clause (borrowing powers), **§ 4:20**

additional clause (business interests), **§ 4:24**

additional clause (digital and electronic assets and liabilities), **§ 4:27**

additional clause (guarantees), **§ 4:19**

additional clause (incorporation of a company), **§ 4:25**

additional clause (leave of assets), **§ 4:21**

additional clause (maintenance of assets), **§ 4:17**

additional clause (options), **§ 4:22**

additional clause (shares), **§ 4:23**

ADMINISTRATIVE POWERS OF EXECUTORS AND TRUSTEES (CLAUSE 15)—Cont'd

- Model clause (sell property)—Cont'd
 - additional clause (statutory elections and designations), § 4:26
- Model clause (settlement of claims), § 4:31
- Powers of attorney
 - generally, § 4:63
 - additional clause (compliance with environmental laws), § 4:32
 - additional clause (designation of trust income), § 4:33
- Protection from liability, § 4:38
- Testimonium or witness clauses, § 4:54

ADVANCED TAX RULINGS

- Generally, APP E § E:1 et seq.
- Power of attorney on TOSI, effects of, APP E § E:18

ALTERNATE EXECUTORS AND TRUSTEES (CLAUSE 4)

- See also EXPOSITIVE CLAUSES
- Abuse of elderly persons, § 2:81
- Administration outside Canada, § 2:93
- Appointment of trustees of specific trusts, § 2:94
- Corporate trustees, § 2:88
- Declaration and vesting, § 2:82
- Direct gift of RRSP/RRIF, § 2:129
- Lawyers as executors, § 2:84
- Model clause
 - generally, § 2:81
 - additional (model), § 2:83
 - additional clause (appointment of executor and trustee to manage digital assets), § 2:73
 - additional clause (appointment of literary executor and trustee), § 2:72
 - additional clause (provision for future administration outside Canada at Canadian trustee's option), § 2:92
 - alternate clause, (corporate trustees), § 2:89
 - alternate clause (appointment of alternate executors to maintain two or three), § 2:87
 - alternate clause (contingent replacement executors), § 2:86

ALTERNATE EXECUTORS AND TRUSTEES (CLAUSE 4)—Cont'd

- Model clause—Cont'd
 - alternate clause (direct gift of RRSP/RRIF, § 2:129, § 2:130
 - alternate clause (lawyers as executors), § 2:85
 - alternate clause (specific bequest), § 2:131
 - alternate clause (will benefit not displacing trustee remuneration), § 2:91
- Provision for administration outside Canada, § 2:93
- Remuneration of executors and trustees, § 2:90
- Specific bequest, § 2:131

BARGAINING, POSITION-BASED VS. INTEREST-BASED

- Generally, § 9:8
- How to get started, § 9:8
- Mediation process, § 9:8
- Mediator's role, § 9:8
- When to mediate, § 9:8
- "Win-win" results, § 9:8

CHECKLISTS

- Assessing testator's capacity, § 6:5
- Drafters will review, § 6:13
- Drafting trust deed of appointment or retirement, § 6:17
- Draft will, § 6:12
- Estate planning information, § 6:2
- Final report letter to testator, § 6:21
- Information for executors/attorney, § 6:9
- Instructions, § 6:1
- Instructions to executors and trustees, § 6:14
- Letters to beneficiaries, § 6:23
- Multiple wills, content, § 6:22
- Personal information from testator, § 6:11
- Report letter to testator, § 6:21

CLAWBACK REGIMES

- See also WILL SUBSTITUTES
- Attacks by third party creditors, § 8:8
- Changes to Bankruptcy and Insolvency Act regarding RRSPs and RRIFs, § 8:8
- Claims by spouses, § 8:8

INDEX

CLAWBACK REGIMES—Cont'd

- Dependants' relief claims
 - generally, § 8:8
 - British Columbia, § 8:8
 - Ontario, § 8:8
- Failures to amend beneficiary designations, § 8:8

CODICILS

- See also WILLS, COMPLETE
- Affidavit to execution of, § 4:55
- Form 15 simple codicil, § 5:20
- Testamentary declarations, § 2:237
- Use of, § 1:9

COMMON-LAW SPOUSES

- Canada Pension Plan, § 9:8
- Dependant's relief legislation, § 9:8
- Designation, RRSP, § 9:8
- Division of estate on intestacy, § 9:8
- Family home, rights in, § 9:8
- Insurance policy, entitlement, § 9:8
- Intestacy, § 2:20
- Marital property, division of, § 9:8
- Next of kin decisions, ability to make, § 9:8
- Provincial rights, § 9:8

DEEDS

- See also INTER VIVOS TRUSTS
- Precedents
 - appointment of non-substitutive additional trustee, § 8:22
 - appointment of substitute trustee, § 8:21
 - discharge of trustee, § 8:23
 - retirement of trustee, § 8:24
- Use of deeds of appointment and retirement of trustee, § 8:20

DEFINITIONS (CLAUSE 5)

- See also EXPOSITIVE CLAUSES
- Advisory committee, § 2:97
- Creditor protection, § 2:115
- Guardianship of a disabled adult, § 2:120
- Independent and spouse trustees, § 2:101
- Issue, § 2:102
- Issue and per stirpes, § 2:96
- Jointly owned property
 - generally, § 2:105
 - additional clause, § 2:110
 - alternate clause, § 2:111

DEFINITIONS (CLAUSE 5)—Cont'd

- Jointly owned property—Cont'd
 - alternate clauses (jointly owned property), § 2:106, § 2:109, § 2:112
 - model clause, § 2:95
 - recognition of capital gains on jointly owned property, § 2:113
 - tax consequences of transfers of property to joint tenancy, § 2:108
 - U.S. property, § 2:113
- Joint tenancy, severance of, § 2:107
- Model clause
 - generally, § 2:95
 - additional clause (advisory committee), § 2:98
 - alternate clause (alternate to definition of "child"), § 2:100
 - guardianship of a disabled adult, § 2:120
 - jointly owned property, § 2:105
- Spouse, § 2:103
- Survivorship, § 2:104

DEPENDANTS RELIEF ACT (ALTA.)

- Generally, APP A § A:2

DEPENDANTS' RELIEF LEGISLATION

- Generally, § 9:8

DIRECTIONS TO MY EXECUTORS AND TRUSTEES (CLAUSE 9)

- See also DISPOSITIVE CLAUSES
- Accumulations, § 3:10
- Debts
 - generally, § 3:12
 - forgiveness of, § 3:6, § 3:7
- Insolvent estates, § 3:11
- Model clause
 - generally, § 3:6 to 3:8
 - additional clause (administration of trusts), § 3:13
 - additional clause (rules of equity), § 3:14
 - alternate clause (assets or debts in more than one jurisdiction), § 3:12
 - alternate clause (vesting), § 3:8
- Multiple wills, § 3:9

DISCRETIONARY TRUST WILLS

- See also WILLS, COMPLETE
- Form 14 discretionary trust form of will with no royal lives clause, § 5:19

DISCRETIONARY TRUST WILLS

—Cont'd

Form 13 discretionary trust form of will
with royal lives clause, § 5:18

DISPOSITION OF SHARES IN PRIVATE CORPORATION (CLAUSE 11)

See also DISPOSITIVE CLAUSES

Bare trusts, § 3:64

Farmers, fishers and foresters, § 3:46

Festate freeze, § 3:49

Model clause

generally, § 3:40

alternate clause (disposition of business
assets), § 3:43, § 3:44

alternate clause (succession plan),
§ 3:47

Operation of business by executor, § 3:41

Private small business corporation
reorganized to accommodate an
estate plan, § 3:42

Succession planning for corporate own-
ers, § 3:47

Transfer of assets, § 3:45

Transfer of business by will, § 3:41

DISPOSITIVE CLAUSES

Avoiding conflict among siblings, § 3:4

Dependants, § 3:3

Directions to my executors and trustees,
see DIRECTIONS TO MY EXECU-
TORS AND TRUSTEES (CLAUSE
9)

Disposition of shares in private corpora-
tion, see DISPOSITION OF
SHARES IN PRIVATE CORPORA-
TION (CLAUSE 11)

Inter vivos family trusts, § 3:68

Introduction, § 3:1

Principles of will interpretation, § 3:2

Residence, see RESIDENCE (CLAUSE
12)

Residue, see RESIDUE (CLAUSE 14)

Specific bequests, see SPECIFIC
BEQUESTS (CLAUSE 10)

Taxation of a spouse income trust, § 3:74

Tax efficient charitable gifts, § 3:37

Trusts, see SPOUSE TRUSTS (CLAUSE
13A); SPECIFIC TRUSTS
(CLAUSE 13B)

ESTATE ADMINISTRATION TAXES

Generally, § 9:8

Alberta, § 9:8.1

British Columbia, § 9:8

Manitoba, § 9:8.1

New Brunswick, § 9:8.1

Newfoundland and Labrador, § 9:8.2

Northwest Territories, § 9:8

Nova Scotia, § 9:8.2

Ontario, § 9:8.1

Saskatchewan, § 9:8.1

ESTATES ADMINISTRATION TAX ACT

Generally, APP A10 § A10:3

EXECUTORS AND TRUSTEES (CLAUSE 3)

See also EXPOSITIVE CLAUSES

Appointment of executor and trustee for
special purpose trusts, § 2:71

Appointment of trustees for special
purpose trusts, § 2:74

Model clause

generally, § 2:61

additional clause (appointment of
additional trustees), § 2:77

additional clause (declaration re
duplicate gifts), § 2:76

additional clause (powers of appoint-
ment for executors), § 2:63

additional clause (specific trust for my
disabled son), § 2:75

alternate clause, § 2:64

Responsibilities of executor/personal rep-
resentative, § 2:69

Selection of executors and trustees, § 2:62

Testamentary trusts as separate docu-
ments, § 2:79

EXPOSITIVE CLAUSES

Alternate executors and trustees, see
ALTERNATE EXECUTORS AND
TRUSTEES (CLAUSE 4)

Capital gains tax, planning for, § 2:19

Conflicts, § 2:40

Definitions, see DEFINITIONS
(CLAUSE 5)

Description of assets, § 2:38

Digital assets and liabilities, § 2:14

Divorce agreements, § 2:3

Domestic agreements, § 2:10

INDEX

EXPOSITIVE CLAUSES—Cont'd

- End of life wishes, § 2:41
- Ethical issues, § 2:40
- Executors and trustees, see EXECUTORS AND TRUSTEES (CLAUSE 3)
- Family agreements, § 2:39
- Family dynamics, § 2:3
- Funeral directions, see FUNERAL DIRECTIONS (CLAUSE 7)
- Guardians for minor children, see GUARDIANS FOR MINOR CHILDREN (CLAUSE 6)
- Identification, see IDENTIFICATION (CLAUSE 1)
- Inter vivos gifts to beneficiaries, § 2:49
- Inter vivos property transfers, § 2:36
- Introduction, § 2:2
- Marriage agreements, § 2:10
- Moral duty, § 2:15
- Power of appointment, § 2:63
- Prenuptial agreements, § 2:10
- Revocation, see REVOCATION (CLAUSE 2)
- RRSP and RRIF, see RRSP AND RRIF (CLAUSE 8)
- Separation agreements, § 2:11
- Special circumstances, § 2:4
- Spectre of intestacy, § 2:20
- Testamentary letters, § 2:37
- Testamentary trusts, § 2:12
- Will formalities, § 2:18

FAMILY LAW ACT (ONT.)

- Generally, APP A10 § A10:5, § 9:8
- Effect of surviving spouse's election on interpretation of will, § 9:8
- Estate beneficiaries and liability for equalization payment, § 9:8
- Valuation date issues
 - generally, § 9:8
 - income tax liability, § 9:8
 - life insurance, § 9:8
 - testamentary and administrative expenses, § 9:8
 - treatment of joint property, § 9:8
 - whether "property" includes interest in estate, § 9:8

FOREIGN TRUSTS

- Generally, § 9:8
- Conclusion, § 9:8

FOREIGN TRUSTS—Cont'd

- Determining residence of trust
 - generally, § 9:8
 - changes in residence, § 9:8
 - common law management and control test, § 9:8
 - international context guidance from tax treaties?, § 9:8
- International developments
 - generally, § 9:8
 - Israel taxation of trusts, § 9:8
 - Jersey, Guernsey and the Bahamas foundations, § 9:8
 - UK changes to tax residence of trusts, § 9:8
- Penalties imposed on income from U.S. trust, § 9:8
- Rights of beneficiaries, § 9:8
- Specific-use foreign trusts
 - generally, § 9:8
 - asset protection trusts, § 9:8
 - immigration trusts, § 9:8
- Tax considerations
 - generally, § 9:8
 - current rules, § 9:8
 - proposed rules, § 9:8
- Tax havens, § 9:8

FUNERAL DIRECTIONS (CLAUSE 7)

- See also EXPOSITIVE CLAUSES
- Model clause
 - generally, § 2:121
 - alternate clause (donation of remains to medical science), § 2:123
 - alternate clause (pre-planned funeral arrangements), § 2:122
- Scattering ashes, § 2:124

GUARDIANS FOR MINOR CHILDREN (CLAUSE 6)

- See also EXPOSITIVE CLAUSES
- Model clause
 - generally, § 2:116
 - alternate clause, § 2:108
 - alternate clause (alternate custodian), § 2:118
 - alternate clause (shared custody), § 2:117

IDENTIFICATION (CLAUSE 1)

- See also EXPOSITIVE CLAUSES
- Confirmation of death, 2:43.50

IDENTIFICATION (CLAUSE 1)

—Cont'd

- Expositive statements, § 2:47
- Inter vivos Gifts to Beneficiaries, § 2:49
- Inter vivos loans to beneficiaries, § 2:48
- Model clause, § 2:42
- Testamentary capacity, § 2:44
- Testator's family circumstances, § 2:43
- Testator's identity, § 2:46
- Undue influence, § 2:45

INCOME TAX ACT

- Generally, APP B § B:1

INFORMATION CIRCULARS

- Generally, APP H § H:1 et seq.

INSURANCE ACT (ONT.)

- Generally, APP A10 § A10:6

INTERPRETATION BULLETINS

- Generally, APP F § F:1 et seq.

INTER VIVOS TRUSTS

- Creditor proofing, trusts as, § 8:8
- Inter vivos family trusts, § 3:68
- Introduction, § 8:8
- Other trust issues, § 8:8
- Precedents, see INTER VIVOS TRUSTS - PRECEDENTS
- Preferred beneficiary election Sachs v. R., § 8:8
- Use of deeds of appointment and retirement of trustee, see DEEDS
- Use of trusts as will substitutes, see WILL SUBSTITUTES

**INTER VIVOS TRUSTS -
PRECEDENTS**

- Age 40 life insurance trust cross-funded, § 8:15
- Age 40 trust, § 8:9
- Age 25 trust with gifts-over to other trusts, § 8:13
- Age 40 trust with power to appoint by beneficiary, § 8:12
- Age 30 trust with protective income and capital trusts, § 8:14
- Discretionary trust for provinces with royal lives perpetuity period, § 8:10
- Discretionary trust for provinces with 80-year elective perpetuity period, § 8:11
- Family trust, § 8:18

INTER VIVOS TRUSTS -

PRECEDENTS—Cont'd

- Higher education trust, § 8:17
- Management trust by youthful adult settlor beneficiary, § 8:16

INTESTACY

- Protection of common law partners & step children, § 2:5

**INVESTMENT AUTHORITY OF
TRUSTEES**

- Generally, § 9:8

MEDIATION IN ESTATE MATTERS

- Generally, § 9:8
- Drafting mediation clauses in wills, § 9:8
- Encouraging mediation in resolution of estate disputes, § 9:8
- Estate disputes are well suited to mediation, § 9:8

MODEL WILLS

- Advance directive, § 1:35
- Ambiguity, § 1:7
- Commentary, § 1:4
- Digital assets, § 1:10
- Domestic or marriage contacts, § 1:3
- Headings, § 1:6
- Insolvent estates, § 1:14
- Instructions checklists, § 1:5
- Introduction, § 1:1
- Medical and personal care directives, § 1:17
- Multiple wills, § 1:15
- Personal directive, § 1:35
- Plain language, § 1:9
- Powers of attorney, § 1:16
- Sample codicils, § 1:8
- Special circumstances, § 1:11
- Tax and succession planning, § 1:12
- Templates, see MODEL WILLS TEMPLATES

MODEL WILLS TEMPLATES

- Advance directives, § 1:35
- Enduring power of attorney generally, § 1:29, § 4:72
- declaration of gifts, § 1:36 to 1:38
- domestic agreement, § 1:33, § 1:34
- guardian in health care, § 4:83
- Model Will I generally, § 1:20, § 1:21

MODEL WILLS TEMPLATES—Cont'd

- Model Will I—Cont'd
 - circumstances where template may be used, § 1:20
- Model Will II
 - generally, § 1:22 to 1:24
 - circumstances where template may be used, § 1:22
 - domestic agreement, § 1:33, § 1:34
 - marriage contract, § 1:24
- Model Will III
 - generally, § 1:25
 - circumstances where template may be used, § 1:25
- Model Will IV
 - generally, § 1:26
 - circumstances where template may be used, § 1:26
- Model Will V
 - generally, § 1:27
 - circumstances where template may be used, § 1:27
- Personal directives, § 1:35
- Power of attorney for personal care, § 1:28
 - marriage contract, § 1:33, § 1:34

MULTIPLE WILLS IN ONTARIO, USE OF

- Generally, § 9:8

PERPETUITIES ACT (ALTA.)

- Generally, APP A2 § A2:9

PERPETUITIES ACT (ONT.)

- Generally, APP A10 § A10:7

PERPETUITY ACT (B.C.)

- Generally, APP A3 § A3:3
- Personal Directives Act (N.S.), APP A § A:8

PERSONAL DIRECTIVES

- Declaration of gift, § 1:36
- Medical directive, § 1:17

POWER OF ATTORNEY

- Advance directive, § 1:17
- Cautions, drafting of, § 4:73
- Declarations of gift, § 4:71
- Do not resuscitate statement, drafting of, § 4:84
- End of life statements, § 4:69

POWER OF ATTORNEY—Cont'd

- Enduring
 - generally, § 4:72
 - additional clause (recreational properties), § 3:58
- Financial institutions, response to increasing use of POA, § 4:65
- Medical and personal care directives, § 1:17
- Personal care, § 4:77
- Personal directive, § 1:35, § 4:66

PROBATE ACT (P.E.I.)

- Generally, § 9:8

PROBATE FEE ACT (B.C.)

- Generally, APP A3 § A3:4

RESIDENCE (CLAUSE 12)

- See also DISPOSITIVE CLAUSES
- Life equity, alternative to condominium and apartment, § 3:62
- Model clause
 - generally, § 3:50
 - additional clause (recreational properties), § 3:58
 - additional clause (special purpose trusts), § 3:57
 - alternate clause (declaration re residence (or other property)), § 3:54
 - alternate clause (right of first refusal), § 3:52
 - alternate clause (second marriage; residence not jointly owned but used by both spouses), § 3:51
 - alternate clause (use of residence for certain term), § 3:53

Real property

- generally, § 3:60
- other, § 3:60
- transfer of, § 3:50
- Special purpose trusts, § 3:56
- Trust to hold cottages, § 3:59

RESIDUE (CLAUSE 14)

- See also DISPOSITIVE CLAUSES
- Anti-lapse, § 3:103
- Charitable disposition of residue in the absence of family, § 3:115
- Early vesting, § 3:99
- Expositive clauses in the residue section, § 3:120
- Inconsistencies and ambiguities, § 3:110

RESIDUE (CLAUSE 14)—Cont'd

- Model clause (children following spouse's death)
 - generally, § 3:101
 - alternate clause (income trust for adult child), § 3:105
- Model clause (clause to prevent intestacy)
 - generally, § 3:114
 - additional clause (clause to prevent intestacy), § 3:117
 - alternate clause (clause to prevent intestacy), § 3:116
- Model clause (disposition of remaining funds in spouse trust following death of spouse)
 - generally, § 3:97
 - alternate clause (transfer of assets of spouse trust to another trust), § 3:98
- Model clause (disposition of residue where no spouse or spouse is deceased), § 3:112
 - additional clauses, § 3:113
- Model clause (outright gift to spouse)
 - generally, § 3:93
 - alternate clause (part of residue subject to income trust), § 3:95
 - alternate clause (spouse trust of residue), § 3:94
 - alternate clause (use with spouse trust of revenue; disposition of residue subject to spouse's life interest), § 3:95
- Model clause (trusts for grandchildren), § 3:111
- Residue to charity, § 3:121
- Rule against accumulations, § 3:100
- Rule against perpetuities, § 3:99
- Trusts
 - generally, § 3:99
 - daughter, for, § 3:107
 - grandchildren, for, § 3:108

REVOCATION (CLAUSE 2)

- See also EXPOSITIVE CLAUSES
 - effect of legislative provisions, § 2:57
 - model clause, § 2:51
- Multiple wills and conflict of laws
 - generally, § 2:58
 - alternate clause (multiple wills; alternates to revocation), § 2:56
- Testamentary dispositions, § 2:52

RRSP AND RRIF (CLAUSE 8)

- See also EXPOSITIVE CLAUSES
- Insurance beneficiary designations, § 2:134
- Model clause
 - generally, § 2:124
 - additional clause (beneficiary designation for insurance), § 2:133
 - additional clause (beneficiary designations for insurance), § 2:132
 - additional clause (beneficiary designations for various plans), § 2:136
 - additional clause (insurance trust declaration), § 2:142
 - additional clause (RRSP rollover to child with disability), § 2:141
 - alternative clause (direct gift of RRSP/RRIF), § 2:129, § 2:130
 - alternative clause (RRSP/RRIF), § 2:130
 - alternative clause (specific bequest), § 2:131
- Other beneficiary designations (credit unions), § 2:135
- RPP's, LRSP's, LIRA's, LRIF's and LIF's
 - generally, § 2:137
 - Life Income Funds, § 2:140
 - Locked in Retirement Accounts, § 2:139
 - Locked in Retirement Savings Plans, § 2:138
 - Registered Pension Plans, § 2:137

RULE AGAINST PERPETUITIES

- Rule at common law before statutory modification, § 9:8
- Statutory modification of rule against perpetuities extremes, § 9:8
- Statutory modification of rule against perpetuities middle ground, § 9:8

SEPARATE WILLS FOR FOREIGN OR OTHER SEPARATE ASSETS

- See also WILLS, COMPLETE
- Form 8 codicil executed in Ireland (but drafted in Canada) linking existing Irish will to new separate will (Form 9), § 5:13
- Form 9 will disposing of Canadian assets only, § 5:14

SIMPLE WILLS I

See also **WILLS, COMPLETE**

Form 1 outright bequest

generally, § 5:2

plain language alternative, § 5:3

Form 2 outright bequest

generally, § 5:4

plain language alternative, § 5:5

Form 3 trust will

generally, § 5:7

commentary, § 5:7

plain language alternative, § 5:8

Form 4 trust will

generally, § 5:9

conflicting interest, § 5:9

legacy to guardian, § 5:9

residence, § 5:9

suggestion list, § 5:9

Form 5 trust will

generally, § 5:10

executor taking beneficially, § 5:10

investment in land, § 5:10

issue, § 5:10

personal articles, § 5:10

SIMPLE WILLS II

See also **WILLS, COMPLETE**

Form 6 shortened will for husband or wife, § 5:11

Form 7 shortened will for surviving spouse, § 5:12

SPECIFIC BEQUESTS (CLAUSE 10)

See also **DISPOSITIVE CLAUSES**

Additional clause (specific bequests of electronic equipment)

generally, § 3:33

additional clause (specific bequests of property), § 3:27

additional clause (trust of specified capital amount for specified beneficiary), § 3:26

alternate clause (distribution of articles by agreement or by lots among adult persons), § 3:23

alternate clause (gift of personal and household articles to children), § 3:20

alternate clause (memorandum), § 3:21

alternate clause (right to use and enjoy household articles for life fol-

SPECIFIC BEQUESTS (CLAUSE 10)

—Cont'd

Additional clause (specific bequests of electronic equipment)—Cont'd
lowed by distribution among adult children), § 3:24

model clause, § 3:33

property descriptions, § 3:28

Charitable bequests

generally, § 3:36

model clause, § 3:34

Cy-pres doctrine, § 3:35

Disposition of personal and household articles

generally, § 3:19

additional clause (payment of costs), § 3:25

Expenses of packaging and delivering specific bequests, § 3:29

Inclusions in the definition of property not contemplated by common law, § 3:30

Minimizing probate tax on specific bequests, § 3:39

Model clause

generally, § 3:15

alternate clause (exhaustive lists), § 3:18

Public and private foundations, § 3:38

Tax advantages, § 3:36

SPECIFIC TRUSTS (CLAUSE 13B)

See also **DISPOSITIVE CLAUSES**

Alternate clause (discretion trust for adult child), § 3:90

Alternate clause (trust for limited educational purpose), § 3:88

Alternate clause (trusts for adult children with disabilities), § 3:89

Alternate clause (trusts for spendthrift adult beneficiaries), § 3:87

Charitable trusts

generally, § 3:66

model clause, § 3:91

SPOUSE TRUSTS (CLAUSE 13A)

See also **DISPOSITIVE CLAUSES**

Blended families, § 3:82

“Issue,” § 3:80

Loss of capacity, spouse, provision for, § 3:73

SPOUSE TRUSTS (CLAUSE 13A)

—Cont'd

Model clause

generally, § 3:72

additional clause (direction to pay to be added to trusts for children), § 3:81

additional clause (election under the Matrimonial Property Act), § 3:83

alternate clause (capital to children; gift over on trust failure), § 3:78

alternate clause (income trusts for children during spouse's life), § 3:76

alternate clause (payment of capital to children in tranches), § 3:79

alternate clause (spouse trust with income trusts for children), § 3:77

alternate clause (spouse trust with power of encroachment), § 3:75

Spouse income trust, taxation, § 3:74

Spouse with lost capacity, § 3:73

SUCCESSION DUTY ACT (QUEBEC)

Repealed for all estates opened after May 27, 1986, § 9:8

SUCCESSION LAW REFORM ACT (ONT.)

Generally, APP A10 § A10:9

TAXATION OF TRUST INCOME

Generally, § 9:8

Accumulating income

generally, § 9:8

income accumulating and not subject of preferred beneficiary election, § 9:8

multiple trusts, § 9:8

preferred beneficiary election, § 9:8

Currently distributable income

generally, § 9:8

amounts payable to beneficiary, § 9:8

benefits, § 9:8

upkeep or maintenance of trust property, § 9:8

Deemed realization, § 9:8

Eligible funeral arrangements, § 9:8

Income allocated between trust and beneficiary flow-through rules

generally, § 9:8

death benefits, § 9:8

foreign taxes, § 9:8

TAXATION OF TRUST INCOME

—Cont'd

Income allocated between trust and beneficiary flow-through rules—Cont'd

pension benefits, § 9:8

phantom income, § 9:8

taxable capital gains, § 9:8

taxable dividends, § 9:8

Part XII.2 tax, § 9:8

TESTIMONIUM (CLAUSE 16)

See also ADMINISTRATIVE POWERS OF EXECUTORS AND TRUSTEES

Affidavit of execution of will, § 4:56

Codicils to will, § 4:57

Execution of will, § 4:58

Model clause, § 4:54

TRUSTEE ACT (ALTA.)

Generally, APP A2 § A2:12

TRUSTEE ACT (B.C.)

Generally, APP A3 § A3:6

TRUSTEE ACT (ONT.)

Generally, APP A10 § A10:11

TRUSTEE INVESTMENTS OUTSIDE OF TRUSTEE ACT (ONT.)

Generally, § 9:8

Definition of "investments," § 9:8

Delegation, § 9:8

Duty to act impartially even-hand principle, § 9:8

Equitable rules of apportionment, § 9:8

Standard of care, § 9:8

Supervisory jurisdiction of courts, § 9:8

TRUSTS AND TRUSTEES

See also INTER VIVOS TRUSTS, RESIDUE (CLAUSE 14)

Alter ego trusts

generally, § 7:16

considerations in use of, § 7:17

precedent, see TESTAMENTARY TRUSTS - PRECEDENTS

Avoiding probate, use of trusts, § 7:15

Capacity, § 7:5

Constitution of trust, § 7:6

Holding U.S. property jointly with U.S. citizen, § 2:114

Insurance trusts, § 7:11

Introduction, § 7:1

TRUSTS AND TRUSTEES—Cont'd

- Joint partner trusts
 - generally, § 7:16
 - considerations in use of, § 7:17
 - precedent, see TESTAMENTARY TRUSTS - PRECEDENTS
- Limitations, § 7:13
- Other advantages
 - generally, § 7:8
 - protection of testator's estate from challenges, § 7:9
 - provision for beneficiaries with disability, § 7:10
- Preserve benefits, trusts for beneficiaries with disabilities, § 3:65.50
- Substitute for will, § 3:70
- Tax advantages, § 7:7
- Taxation of a U.S. testamentary trust, § 7:18
- Tax liability
 - estate tax, § 2:7
 - gift tax, § 2:8
 - income tax, § 2:9
- Three certainties
 - generally, § 7:2 to 7:4
 - intention, § 7:2
 - object, § 7:4
 - subject matter, § 7:3
- Trustee obligations & personal responsibility, § 3:65

TRUSTS AND TRUSTEES - PRECEDENTS

- Alter ego trust, § 7:19
- Joint partner trust, § 7:20

WILLS, COMPLETE

- Codicils, see CODICILS
- Discretionary trust wills, see DISCRETIONARY TRUST WILLS
- Introduction, § 5:1
- Separate wills for foreign or other separate assets, see SEPARATE WILLS FOR FOREIGN OR OTHER SEPARATE ASSETS
- Simple wills I, see SIMPLE WILLS I
- Simple wills II, see SIMPLE WILLS II
- Wills benefiting spouse outright or by way of trust, see WILLS BENEFITING SPOUSE OUTRIGHT OR BY WAY OF TRUST

WILLS ACT (B.C.)

- Generally, APP A3 § A3:7

WILLS ACT (SASKATCHEWAN)

- Generally, § 9:8

WILLS BENEFITING SPOUSE OUTRIGHT OR BY WAY OF TRUST

- See also WILLS, COMPLETE
- Form 12 for non succession duty levying provinces, § 5:17
- Form 10 will leaving estate outright to spouse surviving by ten days, § 5:15
- Form 11 will leaving personal effects to widow and also life interest in income, § 5:16

WILLS ESTATES AND SUCCESSION ACT (B.C.)

- Generally, APP A3 § A3:8

WILL SUBSTITUTES

- See also INTER VIVOS TRUSTS
- Clawback regimes, see CLAWBACK REGIMES
- Conclusion, § 8:8
- Introduction, § 8:8
- Probate planning in Canada, § 8:8
- Will substitute vehicles, see WILL SUBSTITUTE VEHICLES

WILL SUBSTITUTE VEHICLES

- See also WILL SUBSTITUTES
- Generally, § 8:8
- Joint tenancy
 - generally, § 8:8
 - court's conclusions, § 8:8
 - evidence considered in ascertaining intention, § 8:8
 - gift of survivorship, § 8:8
 - Pecore and Saylor, § 8:8
 - presumptions applicable to gratuitous transfers, § 8:8
 - presumptions post-Pecore and Saylor, § 8:8
 - standard on which presumptions rebutted, § 8:8
- Life insurance
 - generally, § 8:8
 - springing trusts, § 8:8
- Registered Pension Plans, § 8:8

WILL SUBSTITUTE VEHICLES

—Cont’d

Registered Retirement Income Funds,

§ 8:8

Registered Retirement Savings Plan, § 8:8

Trusts

generally, § 8:8

alter ego trusts, § 8:8

joint partner trusts, § 8:8

WILL SUBSTITUTE VEHICLES

—Cont’d

Trusts—Cont’d

“pour-over” trust trap, § 8:8

qualifying disposition trusts, § 8:8

self benefit trusts, § 8:8

WILLS VARIATION ACT (B.C.)

Generally, APP A3 § A3:9