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<b>ESTATE ADMINISTRATION</b> <b>Armstrong</b> <b>Release No. 3, March 2026</b>
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*Estate Administration: A Solicitor's Reference Manual* is a how-to guide dealing with all aspects of estate administration in Ontario. Text is augmented by up-to-date forms, precedents, letters and checklists. Commonly used statutes and regulations are reproduced in full. All aspects of estate administration are examined, including the conveyancing of real property and the income tax implications arising upon death.

### What's New in this Update:

This release features updates to Appendix D Statutes), Appendix F Bankruptcy Digests) and Appendix WP (Words and Phrases).

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## Highlights

- Appendix F Bankruptcy Digests—Bankruptcy and insolvency—Administration of estate—Trustees—Miscellaneous—Statement of affairs of bankrupt corporation (bankrupt) listed no assets as of date of bankruptcy—Bankrupt transferred assets to related numbered company in exchange for shares and bankrupt issued share dividend to owner of bankrupt—Owner advised trustee that there was no clear list of assets included in transaction, all assets were jointly owned by bankrupt and owner, and all assets except for two tractors were sold—Owner believed he owned tractors—Trustee arranged for owner to be examined under oath by Office of Superintendent of Bankruptcy—Owner refused to produce additional documentation to trustee—Creditor objected to discharge of trustee claiming trustee did not properly verify or investigate bankrupt’s assets—Trustee brought motion to be discharged as trustee—Motion granted—Trustee completed duties required as trustee and was entitled to its discharge—Steps taken by trustee were reasonable—Trustee’s decision not to take additional steps to compel owner to turn over possession of property or documents was reasonable given lack of funds in bankruptcy estate and risk faced by trustee of being personally liable for costs in event it took such steps and was unsuccessful—Creditor had option to bring motion under s. 38 of Bankruptcy and Insolvency Act if it wished to take on risk of challenging transfer or to bring motion to compel owner to produce additional documentation: *Re Blue Mountain* (2025), 2025 ONSC 5040, 2025 CarswellOnt 15821, Rappos Associate J. (Ont. S.C.J.) [Ontario].
- **Appendix WP Words and Phrases—Entire File**—Unless all the information contained in a record is within... [an] exception, the record is a “trust document” if it contains information relating to the trust and is in the possession of the trustee. So the “file” comprises all such records. The exceptions are set out in the case law. If there are to be any further exceptions, this must be explained to the beneficiaries at the outset, the exception must be in the interest of the beneficiaries (for example, by reducing expense) and the records must not relate to information necessary to accounting for the management of the trust: *Yurkiw Estate (Re)* (2025), 2025 CarswellBC 1644, 2025 BCSC 1026 (B.C. S.C.) at para. 15 Morley J.

## ProView Developments

Your ProView edition of this product now has a new, modified layout:

- The opening page is now the title page of the book as you would see in the print work
- As with the print product, the front matter is in a different order than previously displayed
- The Table of Cases and Index are now in PDF with no searching and linking
- The Table of Contents now has internal links to every chapter and section of the book within ProView

- Images are generally greyscale and size is now adjustable
- Footnote text only appears in ProView-generated PDFs of entire sections and pages