



Tax tip

Liability after death

Did you know...

That as a legal representative of a deceased person you can be held liable for amounts the deceased person owes?

Protect yourself by obtaining a clearance certificate from the Canada Revenue Agency before you distribute any property under your control. A clearance certificate certifies that all amounts for which the deceased is liable to us have been paid, or that we have accepted security for the payment. If you do not get a certificate, you can be liable for any amount the deceased person owes. The certificate covers all tax years to the date of death, but it does not apply to amounts owed by a trust. If a trust exists, a separate clearance certificate is required for the trust.

Make your request only **after** you have received the notices of assessment for all the returns filed and paid or secured all amounts owing for the deceased person. To request a certificate, complete **Form TX19, *Asking for a Clearance Certificate***, and send it to the Assistant Director, Audit, at your tax services office. By including supporting documentation, you will help us issue the certificate without delay.

You can find the address of your tax services office at www.cra.gc.ca/tso. For more information, go to www.cra.gc.ca/individuals and select “C” from the drop-down menu for “Clearance certificate.”

