

## Publisher's Note

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## Estate Planning Precedents A Solicitor's Manual

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“Estate Planning Precedents: A Solicitor's Manual” includes a wide variety of precedents covering all aspects of wills and estates. Also included are domestic contracts, trust deed documents, powers of attorney, appendices containing estate planning forms, checklists, and signing instructions, plus relevant legislation and IT Bulletins, Information Circulars and Advance Tax Rulings. This product is designed as a useful tool for everyday use by the busy estates practitioner.

### What's New in this Update:

This release features new and updated material to Chapter 5.3 (Trusts). Additionally, a memorandum has been added to the Issues in Focus section respecting the impact of changes to Ontario's succession laws upon posthumously-conceived children and legislative updates have been made to the *Business Corporations Act*, *Insurance Act* and *Perpetuities Act*.

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## Highlights:

### Will Precedent Clauses

- **Trusts — Ontario — Trust Reporting Letters** — Beginning in the December 31, 2021 tax year, and whether or not the Trust has any income in the year, the Trust will have certain reporting requirements for each trustee, beneficiary, settlor, and person who has the ability to exert influence over the appointment of income or capital of the Trust. Information on each beneficiary whose identity is known or ascertainable with reasonable effort will be required, as well as information on how to determine whether any particular person is a beneficiary. There are some narrow exceptions to these reporting requirements.
- **Trusts — Ontario — t-ont.10 — Alter ego trust (taxpayer at least 65 years); t-ont.10a - Alter ego trust where it is intended that charitable gifts are to be made on settlor's death; t-ont.10b - Alter ego trust settled by an attorney for property on behalf of an incapable settlor, where trust assets are dispersed of in accordance with the incompetent settlor's will and charitable gifts are to be made on death of settlor; t-ont.11 — Joint partner trust (taxpayer at least 65 years) and t-ont.11a — Joint partner trust where charitable gift intended on joint partner's death** — The meaning of “income” has been added to the definition sections of these deeds of trust, whereby “income” means income tax for tax purposes under the *Income Tax Act* (Canada).