

APPENDIX A: CHECKLIST AND INVENTORY FOR TESTATORS

The Inventory and Other Relevant Information checklists below were inspired by Éducaloi's inventory model, as well as by the Estates Management Toolkit of the National Aboriginal Lands Managers Association. **The Testator Inventory Checklist and Testator's Relevant Information Checklist serve as informational reference guides and does not constitute legal advice.** They may help you list your inventory. They do not substitute a notary's legal services as notaries have specialized knowledge in wills and estates matters and have specific tools at their disposal to help you list out all of your debts and assets. If you complete the checklists below, you may bring them along to your appointment with a notary in order to help them prepare your will.

Professional advisors such as accountants, financial advisors, lawyers, notaries and tax experts, may help you create your inventory. This is especially something you may want to consider if you own a business, on or off reserve, or have a large estate.

Testator's Relevant Information and Inventory Checklist
Name: Date Prepared:
TESTATOR'S RELEVANT INFORMATION
INFORMATION
Personal Information <ul style="list-style-type: none"><input type="checkbox"/> Full Name<input type="checkbox"/> Address and Postal Code<input type="checkbox"/> Telephone Numbers<input type="checkbox"/> Email address<input type="checkbox"/> Date of Birth<input type="checkbox"/> Citizenship (list all countries you have citizenship in with information and passport numbers)<input type="checkbox"/> Health Insurance Number<input type="checkbox"/> Social Insurance Number<input type="checkbox"/> Occupation

- ☐ Employer and Employer Contact Information
- ☐ Substances Affecting your Mood or Ability to Think (includes legalized and non-legalized substances – important for your notary to verify your capacity to make your will)
- ☐ Diagnosis for Mental Capacity-Related Conditions (name of doctor who diagnosed you and your family doctor's name – this may be needed to verify your capacity to make your will)

First Nation Membership

- ☐ Whether you are a First Nation Member
- ☐ Whether you are a First Nation Member Living on Reserve
- ☐ Indian Status Number
- ☐ Name of First Nation
- ☐ Address of First Nation

Civil Status

- ☐ Single
- ☐ Married
- ☐ Engaged
- ☐ Widowed*
- ☐ Civil Union**
- ☐ De Facto Union/Common-Law Spouse***

*Widowed means the person you married has died.

**Civil Union means spouses have committed/contracted to each other during a ceremony before a competent officiant and two witnesses. They have a civil union status, which can be proved by act of civil union.

***De Facto Union means you live with your partner but are not married or in a civil union.

****Civil Union and De Facto Union have specific meanings in Québec, based on the CCQ.

Information on your Spouse/Common-Law Partner

- ☐ (Full Name?)
- ☐ First Nation Member
- ☐ If so, First Nation's Name
- ☐ Citizenship
- ☐ Any Disabilities
- ☐ Children together

Your Children's Information (For Each Child)

- ☐ Full Name
- ☐ Address and Postal Code
- ☐ Live with testator?
- ☐ Date of Birth
- ☐ Citizenship (list all countries they have citizenship in with information and passport numbers)
- ☐ Civil Status
- ☐ Whether they are a First Nation's member
- ☐ Whether they Live on Reserve
- ☐ Health Insurance Number or Indian Status Registration Card

- ☐ Social Insurance Number (may be needed)
- ☐ Occupation
- ☐ Whether They Have any Children

DOCUMENTS

Mandate, Powers of Attorney, Will and Funeral Arrangements

- ☐ Pre-Arranged Funeral Contract
- ☐ Protection Mandate (Mandate in Anticipation of Incapacity)
- ☐ Powers of Attorney
- ☐ Valuation Reports (jewelry, artwork, etc.)
- ☐ Prior Will
- ☐ Living Will or Advance Medical Directives

Citizenship and Adoption

- ☐ Certificate of Adoption or Adoption Judgement
- ☐ Certificate of Citizenship, Permanent Residency Card, Visa
- ☐ Birth Certificate
- ☐ Indian Registration Card

Civil Status

- ☐ Divorce Certificate
- ☐ Marriage or Civil Union Contract
- ☐ Cohabitation Contract (Common-Law Couples)
- ☐ Declaration or Dissolution of Civil Union

Court Judgements (Decisions)

- ☐ Judgement for Divorce, for Legal Separation, also known as "Separation from Bed and Board" or for Civil Union Dissolution
- ☐ Other Important Court Judgements (e.g. Custody, Support, etc.)

Contracts, Agreements, Deeds

- ☐ Deeds for Gifts
- ☐ Trust Deeds
- ☐ Contracts for Partnerships and Associations
- ☐ Important Contracts (Loans, Leases, etc.)
- ☐ Shareholder Agreements
- ☐ Articles of Incorporation and Bylaws and Companies
- ☐ Discharges (Releases)

Financial Documents

- ☐ Income Tax Returns
- ☐ Current Files (Bills, Receipts)

Other Important Documents

- ☐ Firearm Registration Certificate
- ☐ Firearm Possession or Purchase Permits

OTHER INFORMATION**Legal Proceedings**

- ☐ Active Court Cases (Subject Matter, Court File, Lawyer)
- ☐ Active Mediations or Negotiations (Subject Matter and Professional's Name)
- ☐ Other Professional Matters (Lawyers, Notaries, Financial Planners, etc., and Their Name)

Electronic Billing and Social Media

- ☐ Email Address for Receipt of Bills (Password, and User Login Info, Company)
- ☐ Other Passwords or Account Numbers for Social Media, Electricity, Email, etc.

TESTATOR'S INVENTORY**ASSETS****Reserve Land Property or Interests**

For each of the properties owned on reserve, provide the following information:

- ☐ Type (Family Home, Land, etc.)
- ☐ Lot information (such as Identification or Registry Number)
- ☐ Address
- ☐ Whether you have a Certificate of Possession, Certificate of Occupancy, a Lease or a Custom Allotment

**Specify if you own any of the above with a co-owner, and make sure to mention where the documents are being stored.*

Total Value of On Reserve Lot and Home: \$ _____

Off Reserve Property

- ☐ Description of land and buildings, for example:
- ☐ Land
- ☐ Secondary residences, cottages or camps
- ☐ Revenue Property
- ☐ Businesses

**Note: Specify if you own any of the above with a co-owner and make sure to mention where these documents are being stored.*

Total Value of Off Reserve Land and Building: \$ _____

Vehicles

- ☐ Cars, Vans, Snowmobiles, All-Terrain-Vehicles, Motorcycles, Boats, Fishing Boats, etc.

**Note: Specify the type of vehicle, if it is leased, and if so, the name of leasing company. Provide your registration number if applicable. Make sure you mention where the registration certificates, driver's licence, keys, contract of sale, lease contract, contract for storage and parking permits are being stored.*

Other Personal Property

- ☐ Furniture, Jewelry, Collections, Artwork, Hunting and Fishing Gear, Goods in Storage

**Note: Describe what it is, where it is being stored (and if applicable, where the keys and storage contract are being stored,)*

Accounts

Financial Institutions

- ☐ Checking and saving accounts (branch and account numbers)
- ☐ Joint accounts (other person holding account, branch and account number)
- ☐ Business accounts (business name, branch, and account number)

Brokerage Firm

- ☐ Branch, name of broker, account number

Safety Deposit Box

- ☐ Branch and box number

Investments

List all investments, include all information necessary to trace investment (for in and out of country accounts)

- ☐ Shares/Investments (institution, account number)
- ☐ Saving Bonds (institution, account number)
- ☐ Registered Education Saving Plans (beneficiary, company, account number)
- ☐ Shares in Private Companies (company, name of broker, where certificates are stored)
- ☐ Other - trusts, trust accounts, etc. (institution, account number)

Benefits and Pension Plans

- ☐ Québec Pension Plan
- ☐ Canada Pension Plan
- ☐ Group Pension Plan
- ☐ RRSP
- ☐ Other Pension Plans

Insurance

- ☐ Life Insurance - individual and group
- ☐ Hypothec (Mortgage) Life Insurance
- ☐ Vehicle Insurance
- ☐ Home Insurance
- ☐ Disability Insurance
- ☐ Health and Dental Insurance

- ☐ Other types of insurance (credit card insurance, critical illness, etc.)

Money Owed to You

- ☐ Name of borrower and amount owed

DEBTS

Mortgages (Hypothecs)

- ☐ For each of Your On and Off Reserve Properties
☐ For other Residences or Revenue Properties

Other Loans

- ☐ Personal Loans (do you owe anyone money?)
☐ Car Loan
☐ Credit Margin
☐ Guarantees
☐ Other Debts (e.g. spousal or child support, other)

Credit Card Debt

- ☐ List all credit cards solely or jointly owned (issuer, name of institution, co-holder name if any)

APPENDIX B: WILL SAMPLES

This Appendix will provide two examples of wills: one for a member *without* children, and another for a member *with* children. **These samples are in no way to be construed as legal advice, they are examples of what a will could look like if you decide to write it on your own, before witnesses.**

These sample wills are designed as a starting point. They are general and the sample clauses are basic and standard. Remember that each First Nation is unique in certain ways (e.g. there is a Land Code, a matrimonial real property law, or they have a self-governance agreement in place). Similarly, each individual has their own specific circumstances. This is why consulting with a notary is ideal as they can help you tailor your will to your specific needs and wishes. Consulting with a lawyer is another option to ensure your will is complete and reflects your wishes and circumstances.

NOTE: All the text in red in the will samples would need to be replaced with your specific information. The text in blue are explanations and does not form part of the will sample contents.

1. Will Sample (No Children)

Last Will and Testament

I, **Jane Doe**, residing and domiciled at **address 123**, in town **ABC**, in the Province of Québec, Canada, hereby declare and affirm that this is my Last Will and Testament made in the presence of two (2) witnesses.

1. CIVIL STATUS

- 1.1. I am **married**. My **husband**'s name is **John Doe**.
- 1.2. I declare that neither my civil status nor matrimonial regime has changed or is in the process of being changed.

2. REVOCATION

- 2.1. By way of this Last Will and Testament, I revoke and cancel any and all previous wills and codicils/amendments I have made.

3. FUNERAL ARRANGEMENTS

- 3.1. I leave my funeral arrangements and the disposal of my body to the discretion of **my husband, John Doe**, and failing him, to that of **my brother, Mister X**.
- 3.2. I nevertheless reserve the right to specify my wishes in this respect in writing at a later time, whether in testamentary form or otherwise.

4. PARTICULAR TITLE LEGACIES

(These are examples – it is possible that you make no particular title legacies, and that you bequeath everything as a universal legacy to one person)

- 4.1. I bequeath **Lot 123, Range 1**, as shown on **Plan 12345 CLSR, ABC Reserve #3** and the house situated on said **Lot 123** to my **husband, John Doe**, also a member of **ABC First Nation**. If my **husband** should predecease me, or survives me but dies within a period of thirty (30) days of the date of my death, renounces to his legacy, or for any reason fails to inherit, then I bequeath **Lot 123, Range 1**, as shown on **Plan 12345 CLSR**, to my **brother, Mister X**, also a member of **ABC First Nation**.

(If John Doe is not a Member of the First Nation, transfer of land or buildings on reserve to him would not be possible because of the Indian Act. Passing on-reserve land or buildings to a non-member should not be attempted in your Will. However, adding a clause to your Will stating that the non-member spouse, in this case the husband, John Doe, gets the value of the home (or any value, not less than half, so decided by the testator) and that the non-member spouse (the husband, John Doe) gets to live in the home until his death or until he remarries (or another timeframe determined by the testator, not less than 6-months) would be indicative of your wishes and provide

guidance to the First Nation and the court in potential future applications. You will want to discuss this with a notary to receive appropriate legal advice given the significant implications. A clause to this effect could look something like this:

“My husband, John Doe, as a non-member of ABC Indian Reserve, cannot inherit on reserve land or property. However, it would be my wish that he be allowed to remain in the family home until his death or until another time of his choice, pursuant to FHRMIRA s. 21(1).”

- 4.2. I bequeath my **fishing gear** to **my brother, Mister X**, if he survive(s) me by a period of thirty (30) days. If **Mister X** predeceases me, or survives me but dies within a period of thirty (30) days of the date of my death, renounces to his legacy, or for any reason fails to inherit, then I bequeath my **fishing gear to my sister, Miss Y of 50 Little Mountain Road, ABC First Nation reserve, QC**, if she survive(s) me by a period of thirty (30) days.

5. RESIDUAL UNIVERSAL LEGACY

- 5.1. In the event that my **husband, John Doe**, survives me by a period of thirty (30) days, I bequeath all my remaining assets, movable as well immovable, of any nature and located wherever they may be, that I possess or to which I have a right at the time of my death, to my **husband, John Doe**, whom I name as my universal residual legatee.
- 5.2. If my **husband, John Doe**, predeceases me, or survives me but dies within a period of thirty (30) days of the date of my death, renounces to his legacy, or for any other reason fails to inherit, then I bequeath all my remaining assets, movable as well immovable, of any nature and located wherever they may be, that I possess or to which I have a right at the time of my death, to my siblings named hereinafter, my universal residual legatees, in the following proportions:
- a) **Mister X, my brother: 1/2 share.**
 - b) **Miss Y, my sister: 1/2 share.**
- 5.3. If either of my **siblings, Mister X or Miss Y**, predeceases me, survives me but dies within a period of thirty (30) days of the date of my death, renounces to their legacy, or for any other reason fails to inherit, this sibling's share shall be given to his own children. Failing any children of his, his share shall be given to my other surviving sibling.

6. LIQUIDATORS

- 6.1. I designate my **husband, John Doe, of 20 River Road**, as my liquidator.
- 6.2. My liquidator may resign at any time, even after having begun the liquidation, without seeking judicial authorization and without providing justification, so long as the resignation takes the form of a notarial acte en minute, rendering his final account. In the event of resignation, I hereby absolve my liquidator of liability for prejudice caused to my succession by reason of his resignation. My succession will assume the costs of the rendering of account.
- 6.3. Should my aforementioned liquidator, **John Doe**, predecease me, be incapacitated, renounce or resign from his duties of liquidator, I hereby name as substitute liquidator **my sister, Miss Y, of 50**

Little Mountain Road. The substitute liquidator has the same powers and obligations as the original liquidator.

7. DUTIES AND POWERS OF THE LIQUIDATOR

- 7.1. My liquidator shall be charged with the full administration of my succession. My liquidator need not increase the economic value of my succession but must conduct himself as would a prudent and diligent administrator. Notably and without seeking authorization of the court, a judge, or the legatees, the liquidator may do and propose all that is necessary for the good management and administration of my succession, including:
- a) Accept the duties of liquidator without being obliged to reveal any interest in an enterprise which places the liquidator in a conflict of interest, notwithstanding any article to the contrary in the *Civil Code of Québec*;
 - b) Identify and call those identified in this Will;
 - c) Perform an inventory of all of my assets as prescribed by law either notarized or before two witnesses;
 - d) Recover or waive any claims which my succession may have against others;
 - e) Settle or pay any claim(s) at any time owing by my succession;
 - f) Pay all of my debts from the assets of the succession;
 - g) Render an account of the content of my succession according to this Will and applicable laws, either notarized or performed before two witnesses;
 - h) Deliver the property according to this Will as well as applicable laws;
 - i) Invest sums of money that are part of my succession, at his discretion;
 - j) Sell, or otherwise alienate, my property at his discretion without consent of my heirs;
 - k) Reorganize or administer my succession, or any business I was involved in at the time of my death, at his discretion;
 - l) Be responsible for the partition of my succession, whether in liquid assets or in kind;
 - m) Resign of his duty as liquidator, provided they render an account of his administration and such account is notarized or performed before two witnesses; and
 - n) Shall **not be remunerated** for the performances of his liquidator duties but shall be entitled to reimbursement of expenses relating to my succession.

IN WITNESS WHEREOF, I have signed in the city of _____ on the _____ day of _____ (month) _____, ____ (year) _____, this my Last Will and Testament.

Jane Doe

SIGNED by **Jane Doe**, and acknowledged by **her** as **her** Last Will and Testament in the presence of us, both present at the same time, who in **her** presence and in the presence of one another at **her** request have hereunto signed as witnesses. We have also initialed each page.

Witness Signature

Witness Signature

Witness Name

Witness Name

Witness Address

Witness Address

Witness Occupation

Witness Occupation

2. Will Sample (With Children)

Last Will and Testament

I, **Jane Doe**, residing and domiciled at address 123, in **ABC**, in the Province of Québec, Canada, hereby declare and affirm that this is my Last Will and Testament made in the presence of two (2) witnesses.

1. CIVIL STATUS

1.1. I am **married**. My **husband**'s name is **John Doe**.

1.2. I also declare that neither my civil status nor matrimonial regime has changed or is in the process of being changed.

1.3. Together, we have **two (2)** children:

- a) a **daughter, Child 1**, born **March 3, 2010**; and
- b) a **son, Child 2**, born **May 4, 2014**.

2. REVOCATION

2.1. By way of this Last Will and Testament, I revoke and cancel any and all previous wills and codicils I have made.

3. FUNERAL ARRANGEMENTS

3.1. I leave my funeral arrangements and the disposal of my body to the discretion of **my husband, John Doe**, and failing him, to that of **my children** who are of full age at the time of my death.

3.2. I nevertheless reserve the right to specify my wishes in this respect in writing at a later time, whether in testamentary form or otherwise.

4. PARTICULAR TITLE LEGACIES

(Examples – it is possible that you make no particular title legacies, and that you bequeath everything as a universal legacy)

4.1. I bequeath **Lot 123, Range 1**, as shown on **Plan 12345 CLSR, ABC Indian Reserve #3** and the house situated on said **Lot 132** to my **husband, John Doe**, also a member of **ABC First Nation**. If my **husband** should predecease me, or survives me but dies within a period of thirty (30) days of the date of my death, renounces to his legacy, or for any reason fails to inherit, then I bequeath **Lot 123, Range 1**, as shown on **Plan 12345 CLSR**, to our **son, Child 2**, also a **member of ABC First Nation**, once he turns 18.

(If John Doe is not a Member of the First Nation, transfer of on-reserve land or buildings to him is not possible because of the Indian Act. Passing on-reserve land or buildings to a non-member should not be attempted in your Will. However, adding a clause to your Will stating that the non-member spouse, in this case the husband, John Doe, gets the value of the home (or whatever value the testator

decides as long as it is at least half the value) and that the non-member spouse (the husband, John Doe) gets to live in the home until his death or until he remarries (or at another time determined by the testator, no less than 6 -months) would be indicative of your wishes and provide guidance to the court in potential future applications. You will want to discuss this with a notary to receive appropriate legal advice given the significant implications. A clause to this effect could look something like this:

“My husband, John Doe, as a non-member of ABC Indian Reserve, cannot inherit on reserve land or structures. However, it would be my wish that he be allowed to remain in the family home until his death or until another time of his choice, pursuant to FHRMIRA s. 21(1).”

4.2. I bequeath my **fishing gear** to my **son, Child 2**, if he survives me by a period of thirty (30) days. If **Child 2** predeceases me, or survives me but dies within a period of thirty (30) days of the date of my death, renounces to his legacy, or for any reason fails to inherit then I bequeath my **fishing gear** to my **sister, MJ, of 24 River Road, ABC First Nation reserve, QC**, if she survive(s) me by a period of thirty (30) days.

4.3. I bequeath my **artwork** to my **sister, MJ, of 24 River Road, ABC First Nation Reserve, QC**. If **she** survives me by a period of thirty (30) days. If **MJ** predeceases me, or survives me but dies within a period of thirty (30) days of the date of my death, renounces to her legacy, or for any reason fails to inherit, then I bequeath my **artwork** to my **daughter, Child 1**, if **she** survive(s) me by a period of thirty (30) days.

5. RESIDUARY UNIVERSAL LEGACY

5.1. In the event that my **husband, John Doe**, survives me by a period of thirty (30) days, I bequeath all my remaining assets, movable as well immovable, of any nature and located wherever they may be, that I possess or to which I have a right at the time of my death, to **my husband, John Doe**, whom I name as my universal residual legatee.

5.2. If my **husband, John Doe**, predeceases me, or survives me but dies within a period of thirty (30) days of the date of my death, renounces to **his** legacy, or for any other reason fails to inherit, then I bequeath all my remaining assets, movable as well as immovable, of any nature and located wherever they may be, that I possess or to which I have a right at the time of my death, to the following individuals, my universal residual legatees, named hereinafter, in the following proportions:

a) To my daughter, Child 1: 1/2 share

b) To my son, Child 2: 1/2 share

5.3. If any child of mine predeceases me, survives me but dies within a period of thirty (30) days of the date of my death, renounces to their legacy, or for any other reason fails to inherit, this child's share shall be given to his own children. Failing any children of his, his share shall be given to my other surviving child.

5.4. If all of my legatees predecease me, survive me but die within a period of thirty (30) days of the date of my death, all renounce their legacy, or for any other reason fail to inherit, then I bequeath to my **siblings, MJ, Miss Y, and Mister X**, share and share alike.

5.5. Should any one of my **siblings, MJ, Miss Y, or Mister X**, predecease me, survive me but die within a period of thirty (30) days of the date of my death, renounce to their legacy, or for any

other reason fail to inherit, his share shall be given to his children. Failing any children of his, his share shall be given to his co-legatees, share and share alike.

6. LIQUIDATORS

- 6.1. I designate my **husband, John Doe, of 20 River Road**, as my liquidator.
- 6.2. My liquidator may resign at any time, even after having begun the liquidation, without seeking judicial authorization and without providing justification, so long as the resignation takes the form of a notarial act or is performed before witnesses, rendering his or her final account. In the event of resignation, I hereby absolve my liquidator of liability for prejudice caused to my succession by reason of his resignation. My succession will assume the costs of the rendering of account.
- 6.3. Should my aforementioned liquidator, **John Doe**, predecease me, be incapacitated, renounce or resign from his duties of liquidator, I hereby name as substitute liquidator **my sister, Miss Y, of 50 Little Mountain Road**. The substitute liquidator has the same powers and obligations as the original liquidator.

7. DUTIES AND POWERS OF THE LIQUIDATOR

- 7.1. My liquidator shall be charged with the full administration of my succession. My liquidator need not increase the economic value of my succession but must conduct **himself** as would a prudent and diligent administrator. Notably and without seeking authorization of the court, a judge, or the legatees, the liquidator may do and propose all that is necessary for the good management and administration of my succession, including:
- a) Accept the duties of liquidator without being obliged to reveal any interest in an enterprise which places the liquidator in a conflict of interest, notwithstanding any article to the contrary in the *Civil Code of Québec*;
 - b) Identify and call those identified in this Will;
 - c) Perform an inventory of all of my assets as prescribed by law either notarized or before two witnesses;
 - d) Recover or waive any claims which my succession may have against others;
 - e) Settle or pay any claim(s) at any time owing by my succession;
 - f) Pay all of my debts from the assets of the succession;
 - g) Render an account of the content of my succession according to this Will and applicable laws, either notarized or performed before two witnesses;
 - h) Deliver the property according to this Will as well as applicable laws;
 - i) Invest sums of money that are part of my succession, at his discretion;
 - j) Sell, or otherwise alienate, my property at his discretion without consent of my heirs;
 - k) Reorganize or administer my succession, or any business I was involved in at the time of my death, at his discretion;
 - l) Be responsible for the partition of my succession, whether in liquid assets or in kind; and
 - m) Shall **not be remunerated** for the performances of his liquidator duties but shall be entitled to reimbursement of expenses relating to my succession.

8. PROLONGED ADMINISTRATION FOR MINOR LEGATEES

- 8.1. My liquidator will administer all assets bequeathed in this Will to my **daughter, Child 1**, so long as **she** has not reached the ages specified below and the liquidator will remit the part due to **her** at the times hereinafter determined.

- 8.2. My daughter, Child 1, is to receive her share of the revenue and capital when she reaches 18 years of age. In the meantime, my liquidator will administer the part due to my daughter, Child 1 by using the revenue and even the capital, if necessary, to maintain, educate and meet her needs and remit legacies due to her when she reaches the age mentioned above. Until the final remittance of the part due to her, my liquidator will act as an administrator charged with the full administration of the property.
- 8.3. My liquidator will administer all assets bequeathed in this Will to my son, Child 2, so long as he has not reached the ages specified below and the liquidator will remit the part due to him at the times hereinafter determined.
- 8.4. My son, Child 2, is to receive his share of the revenue and capital when he reaches 18 years of age. In the meantime, my liquidator will administer the part due to my son, Child 2, by using the revenue and even the capital, if necessary, to maintain, educate and meet his needs and remit legacies due to him when he reaches the age mentioned above. Until the final remittance of the part due to him, my liquidator will act as an administrator charged with the full administration of the property.
- 8.5. My liquidator will also administer all assets bequeathed in this Will to any other minors or any of my legatees who would not have reached 18 years of age, and shall deliver to each of them, their respective share once they reach 18 years of age. My liquidator will administer the shares due to any other minor or any legatee of mine under 18 years of age, by using the revenue and even the capital, if necessary, to maintain, educate and meet their needs and remit legacies due to them once they reach 18 years of age. Until the final remittance of the shares due to them, my liquidator will act as an administrator charged with the full administration of the property.

9. NOMINATION OF A TUTOR TO MINOR CHILDREN

- 9.1. If my husband, John Doe, predeceases me, or is incapable of carrying on his obligations as tutor to our children, Child 1 and Child 2, and if I die before my children, Child 1 and Child 2, have attained the age of majority, then I designate Mister X as tutor to my children, Child 1 and Child 2, at the time of my death. The reason for my selection of Mister X as tutor to my children, Child 1 and Child 2, is as follows: He is my brother and the uncle of my children. He has a stable job and cares for my children. In the event that Mister X dies before me, refuses the responsibility or cannot fulfill his duties, then I designate John Doe's sister, Miss Z, as substitute tutor to my children, Child 1 and Child 2.
- 9.2. If my husband, John Doe, and I, both die before our children, Child 1 and Child 2, are of age, it is my wish that they reside in the same home together.
- 9.3. A reasonable compensation is to be made to the tutor, for expenses incurred to the advantage of my children, Child 1 and Child 2, which my liquidator shall agree to pay, according to his good judgment, to the my children's tutor, including compensation to my liquidator himself if he also has this responsibility, for any additional costs incurred for this tutorship, notably all expenses for moving and living in more spacious accommodations, food, leisure activities, clothing, furnishing, etc. My liquidator can take into account, on these matters, representations made to him by the tutor.

IN WITNESS WHEREOF, I have signed in the city of

_____ on the _____ day of
_____(month)_____, __ (year)____, this my Last Will and Testament.

Jane Doe

SIGNED by **Jane Doe**, and acknowledged by her as her Last Will and Testament in the presence of us, both present at the same time, who in her presence and in the presence of one another at her request have hereunto signed as witnesses. We have also initialed each page.

Witness Signature

Witness Signature

Witness Name

Witness Name

Witness Address

Witness Address

Witness Occupation

Witness Occupation

APPENDIX C: CHECKLIST FOR LIQUIDATOR/EXECUTOR/ADMINISTRATOR

See below a list of duties to help remind the liquidator/executor what must be done with the deceased's estate. If you are responsible for a Cree or Naskapi's succession, make necessary adjustments to the Checklist below. This is a compilation of duties listed on Indigenous Services Canada's and Éducaloi's websites, as well in the Estates Management Toolkit of the National Aboriginal Lands Managers Association.

Liquidator/Executor/Administrator Checklist
Notify Services and Organizations
<p>Notify all services and organizations the deceased routinely dealt with. Examples:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Retraite Québec (Québec pension plan) <input type="checkbox"/> Social assistance <input type="checkbox"/> Telephone and electricity services <input type="checkbox"/> Canada Post <input type="checkbox"/> Insurance companies <input type="checkbox"/> Banks and credit card companies <p><i>Note: You must also identify and protect estate property and belongings, as well as claim any of the deceased's work benefits.</i></p>
Open an Estate Bank Account
<p>The estate bank account is used for these things:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Deposit money belonging to the person who died (for example, money from the person's personal bank account and life insurance benefits). <input type="checkbox"/> Make payments (for example, paying the bills and debts of the person who died). <p><i>*Note: You should keep a record of deposits and withdrawals in this account in case the legatees, heirs or the ISC has questions.</i></p>
Identify and Notify the Heirs
<ul style="list-style-type: none"> • If the will is valid, the heirs (legatees) are named within. • If the will is not valid or if there is no will, the legatees are outlined in the <i>Indian Act</i>. • Provide a full report to the legatees (beneficiaries) or heirs on what has been done.

Inventory List of Property and Debts

The liquidator/executor or administrator must list:

- ☐ Property of the deceased and value (house, car, appliances, bank accounts, etc.); and
- ☐ Debts of the person who died.

Pay Taxes and Debts

Before distributing the deceased's property, the administrator or liquidator/executor must pay all debts and taxes owed by them.

The liquidator/executor or administrator must:

- ☐ File the tax returns of the person who died with Revenu Québec and the Canada Revenue Agency;
- ☐ Pay taxes using the money in the estate;
- ☐ Request a "Clearance Certificate" from Canada Revenue Agency and a "Certificate Authorizing the Distribution of Property" from Revenu Québec. These both confirm confirming all taxes have been paid;
- ☐ Settle debts;
- ☐ Make arrangements for the person's business;
- ☐ Look after any pension or benefit concerns;
- ☐ Pay all debts (including funeral expenses) using the money of the estate; and
- ☐ Keep all bills and receipts as proof of debt payment.

**Note: Property may have to be sold if there is not enough money to pay off all debts. A liquidator/executor or administrator should consult with a lawyer or notary in that case.*

Awareness and Respect of Spouse or Common-Law Partner's Rights in the Land

Spouses and common-law partners (who have lived with the deceased for at least 1 year) have rights to on the family's on-reserve land and home even if they were not referenced in the will.

- A spouse or common-law partner has 10 months to file a court claim. Liquidators/executors or administrators cannot distribute the property before the end of the 10 months.
- A spouse also has rights to other family property. This includes the car and furniture.

**Note: Family property is something you may want to discuss with a lawyer or notary.*