

We prepared this guide to help you, as the tutor to a minor, complete your annual report. The annual administration report must be duly completed by tutors to a minor and submitted to the Curateur public and the tutorship council.

This annual report refers to the property administered on behalf of a minor by legal or dative tutors.

If you administer the property of several children, you must complete a form for each of them.

Print three copies of the completed form (pages 1, 2 and 3). Return the first form to the Curateur public. The second one must be sent to the tutorship council. Keep the third one for your files. You should also make a photocopy to give to the minor if he or she is 14 or older. The Curateur public grants an administrative time limit of about three months for the production of the annual report.

You are required to keep all invoices, receipts and cheque stubs related to the administration of the property of the person you represent. These documents will help you account for your administration to the minor when he or she reaches majority or the liquidator of the succession if the minor dies before reaching adulthood. The annual reports must be examined by the Curateur public, who may make a more detailed audit and ask for supporting documents. **Please remember that when you send your first annual report to the Curateur public, copies of all supporting documents must also be included.**

PAGE 1

PERIOD

You are required to complete a report of your administration every year. Enter the date of the start and end of the period of administration for which you are producing a report. These dates are mentioned in a letter sent to you a few weeks in advance of the deadline for producing the annual report.

1) IDENTITY OF THE LEGAL REPRESENTATIVE

Your name and address must appear on the label at the top of the page. If your current address does not correspond to that shown on the label, enter corrections in the space "Your new address, if applicable." Remember to enter your telephone number.

Don't forget to tick off the box indicating that you are a tutor to a minor and enter your relationship with the minor.

2) IDENTITY OF MINOR UNDER TUTORSHIP

In this space, enter the last name, first name, date of birth and civil status of the minor.

Minor's address

If the minor's address is the same as your address, tick the "Same as above" box and do not fill in the space "At this address since."

If the minor's address is different from your own, enter it in the appropriate space.

3) ASSETS

All the amounts posted in this section must correspond to the **date of the end of the period covered by the annual report**. These amounts refer to assets of the minor you represent, not your personal assets. Instructions are provided below. For more detailed information, refer to **Section B** of the **Guide for legal (or dative) tutors and tutorship councils** on pages 13 and 14.

Line 1 : Cash

Enter the cash value of the patrimony of the minor you represent and any cheques in the minor's name that have not yet been cashed or deposited.

Line 2 : Bank accounts: name and address of the institution

Enter the number and balance (as at the end of the period) of bank accounts (savings and chequing accounts), including sums the minor possessed before the institution of tutorship. Also enter the name and full address of the financial institution. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 6 : Deposit certificates: name and address of the institution

Write the number and value of deposit certificates (term deposits) possessed by the minor. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 12 : *Accounts receivable (notes and loans):
name and address of debtor*

Enter all amounts receivable on behalf of the minor. This would include sums loaned from his or her patrimony, his or her share of an inheritance, or sums payable to him or her pursuant to a settlement. If you do not know the exact amount, just enter \$1. Also enter the name and address of anyone owing money to the minor. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report. Accounts receivable must not be confused with accounts payable (box 42).

Line 15 : *Bonds*

For this line, you must first fill out the list of bonds possessed by the minor in **Appendix: Securities**. Fill out the appendix by entering the names of bonds possessed by the minor, serial number, and value at maturity date. The total of this section (line 320 of the Appendix) must be entered on line 15 of the annual report.

Line 16 : *Stocks and mutual funds*

For this line, you must first fill out the list of shares, mutual fund stocks, or other securities owned by the minor in **Appendix: Securities**. Fill out this appendix by entering the names of stocks possessed by the minor, serial numbers, and, if possible, their purchase value. You must also enter under this heading any mutual fund shares held by the minor. The total of this section (line 360 of the Appendix) must be entered on line 16 of the annual report.

Line 17 : *Mortgage receivable:
name and address of debtor*

Enter sums loaned in the minor's name against a collateral asset such as a house. It is important to furnish as much information as possible, such as the borrower's name and address and the unpaid balance of the loan, as frequently it can be a substantial sum. Not to be confused with a mortgage payable (box 46).

Line 20 : *Buildings and land: Address*

Describe the properties owned by the minor and indicate their address. In cases where a property belongs to several owners, indicate the portion owned by the minor. Indicate whether the value you have listed represents the current market value or a municipal assessment. You should also include under this heading any lots of land containing no buildings. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 22 : *Funeral prearrangement contract*

Unless the minor has a funeral prearrangement contract, ignore this section. If a pre-arranged funeral contract has been signed, enter the total cost of the agreement signed by or on behalf of the minor.

Line 23 : *Vehicles (automobile, ATV,
motor home, boat, etc.)*

Enter the value of vehicles owned by the the minor, including model and year. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 24 : *Life insurance (surrender value)*

Enter information about life insurance policies held by the minor and, if applicable, their surrender value. It is important to state whether the insurance was obtained before or after the institution of tutorship, who is paying the premium, and who is the beneficiary. Also enter the name of the insurance company and the policy number. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 25 : *Furniture and personal effects*

Enter the total value of the minor's personal belongings having a unitary value of over \$100. If you believe that some items are very valuable (jewellery, paintings, etc.), have them appraised by an expert.

It is recommended that you provide a brief and precise description of each item, indicating their value at the time of acquisition. If necessary, write this information on a separate sheet and attach it to the completed annual report.

Line 26 : *Other*

Enter all other items not entered on lines 1 to 25 that comprise the patrimony of the minor. Provide a brief and specific description of each item, making sure to include the purchase price. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 30 : *Total assets*

Enter the total of the amounts entered on lines 1 to 26.

4) LIABILITIES

All the amounts posted in this section must correspond to the **date of the end of the period covered by the annual report**.

Line 40 : *Bank loans:
name and address of lender*

Enter all outstanding balances on personal loans obtained from a financial institution by the minor or in the minor's name. Also enter the amount already drawn on a line of credit in the minor's name, if applicable. Enter the name and address of the lending institution as well as the balance owing on the loans. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 42 : *Accounts payable:
name and address of creditor*

If applicable, enter the amount of the invoices (electricity or telephone, for example) owing for more than 30 days as of the date of the annual report. Add the name and address of the companies that sent the bills. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 44 : *Notes payable and other loans:
name and address of creditor*

Enter balance payable on sums borrowed and guaranteed by a note in the minor's name. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 46 : *Mortgage payable:
name and address of creditor*

If the minor owns buildings or land, enter the balance of the mortgage payable, if applicable. Include the name and address of the loaning institution. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 49 : *Other liabilities (specify)*

Enter all other liabilities not entered on lines 40 to 46 that comprise the patrimony of the minor. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 55 : *Total liabilities*

Enter the total of the amounts entered on lines 40 to 50.

5) INCOME

The figures entered in this section should correspond to the annual revenues **received during the period covered by the annual report**.

Line 100 : *Bank interest*

Enter any interest earned on money in the bank and the minor's deposit certificates during the period.

Line 101 : *Interest on bonds*

Enter the amount of interest earned on the minor's bonds (refer to line 330 of **Appendix: Securities**).

Line 102 : *Dividends*

Enter the amounts of dividends paid to the minor (refer to line 370 **Appendix: Securities**).

Line 103 : *Interest on loans*

If funds belonging to the minor were lent with interest, enter the amount of interest paid by the borrower during the period.

Line 104 : *Rent*

Enter rental income received during the period on behalf of a minor who owns revenue-generating buildings or land.

Line 105 : *Employment assistance benefits (income security)*

You represent a minor. You therefore do not have to fill out line 105 of the annual report.

Line 106 : *Québec pension plan (QPP)*

You represent a minor. You therefore do not have to fill out line 106 of the annual report. **The QPP's Orphan's Pension does not have to be included in the Annual Report** because it is paid to the legal or dative tutor on behalf of the minor, similar to a child tax benefit.

Line 107 : *Old Age Security (including guaranteed income supplement)*

You represent a minor. You therefore do not have to fill out line 107 of the annual report.

Line 108: *CSST benefits and compensation*

Enter any benefits and indemnities received from the Commission de la santé et de la sécurité du travail on behalf of the minor during the period. The annual total of CSST benefits or allowances must be entered but you do not have to provide a breakdown.

Line 109: *SAAQ benefits and compensation*

Enter any benefits and indemnities received on behalf of the minor from the Société de l'assurance automobile du Québec during the period. For instance, an allowance for a dependent should be declared on line 109, even if you have declared it as an asset. The annual total of SAAQ benefits and allowances must be entered but you do not have to provide a breakdown.

Line 110: *Other annuities (name of payer)*

Enter any other benefits or pensions received by the minor during the period. These are usually private pension benefits, for instance, life insurance payments.

Line 111: *Income tax refunds and other tax credits (GST and QST)*

Enter any refunds (income tax, GST and QST) received by the minor during the period.

Line 112: *Other income*

List any other sources of the minor's income on lines 100 to 111. This includes interest earnings other than those related to a loan (this must be posted on line 103 of the annual report). Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 120: *Total income*

Enter the total of the amounts entered on lines 100 to 113.

6) EXPENSES

All amounts entered in this section must correspond to expenses paid **during the period**. For more detailed information, refer to Section C of the **Guide for legal (or dative) tutors to a minor and tutorship councils**.

Line 200: *Bank charges and investment expenses*

Enter all bank charges and other investment expenses (broker's fees, rental of a safety deposit box, interest paid on bond purchases, etc.).

Line 201: *Tutor's expenses*

Enter any expenses you paid using the minor's assets if you can prove they resulted from the fact that you are his or her legal representative. Not to be confused with remuneration (box 202).

Line 202: *Tutor's remuneration*

Enter the remuneration granted to you by judgment of the court to perform your duties as legal representative. No remuneration for the tutor other than that granted in the Court's judgment may be withdrawn from the minor's patrimony.

Line 203: *Professional fees*

Enter expenses or professional charges incurred for the benefit of the minor, excepting medical costs (e.g., fees and costs related to the formation of the tutorship council).

Line 204: *Curateur public supervision fees*

The Curateur public charges no fee for monitoring the administration of private protective supervision. However, in cases where it must complete the process of instituting private protective supervision, costs are charged and the total paid for out of the minor's patrimony must be posted under this heading.

Line 205: *Insurance premiums, excluding property insurance*

Enter the amounts paid during the period to pay premiums if the minor holds insurance policies, except policies for real estate (e.g., life insurance, auto insurance).

Line 206: *Property expenses (taxes, insurance, maintenance, etc.)*

Enter costs related to the buildings owned by the minor (taxes, insurance premiums, maintenance, repairs, heating, electricity, etc.).

If costs related to Hydro, heating, or other services for the maintenance of a building belonging to the minor must be paid out of the minor's patrimony, they should be posted under this heading.

If interest payments on a mortgage have been incurred, they must be posted on line 207 of the annual report, not under this heading.

Line 207: *Interest on a mortgage or other loans*

Enter the portion of the mortgage payments that constitutes interest. In addition, if loans other than a mortgage (e.g., student or personal loan, line of credit, credit card, etc.) have been partially or fully repaid, these amounts must be posted under this heading.

Line 208: *Rent paid*

If applicable, enter the amounts paid to house the minor. **The minor is not required to pay rent to his or her parents.**

Line 209: *Accommodation and boarding expenses*

Enter accommodation and boarding expenses paid for the minor if he or she lives in an establishment in the health and social services network, in a private nursing home or foster home.

Line 210: *Heat, electricity, cable, telephone*

The minor does not have to pay his or her parents the costs of heating, electricity, cable TV, or telephone; nor does she or he have to pay subsistence and maintenance costs. If it is appropriate to enter costs for such services provided to the minor, they should be posted on line 215 and the Exceptional Use of the Patrimony of a Minor Child form must be approved and signed in advance by the tutorship council.

Line 211: *Taxes*

Enter any amounts that were paid to Revenue Québec and Canadian Customs and Revenue Agency when the minor's tax returns were filed.

Line 212: *Medical costs*

Enter the medical expenses for the minor that are not covered by the Régie de l'assurance maladie. In the case of exceptional expenses paid for the minor for whom you are the legal tutor, attach the Exceptional Use of the Patrimony of a Minor Child form that has been approved in advance and signed by the tutorship council.

Line 213: *Minor's personal expenses*

Enter expenses related to the minor's maintenance, education, recreational activities, etc. These expenses mostly apply to a minor represented by a dative tutor. In the case of exceptional expenses paid for the minor for whom you are the legal tutor, attach the Exceptional Use of the Patrimony of a Minor Child form that has been approved in advance and signed by the tutorship council.

Line 215: *Other expenses*

Enter all expenses incurred for the needs of the tutorship that were not entered on lines 200 to 213. Indicate the category of the expenses and the amount of each. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report. In the case of exceptional expenses paid for the minor for whom you are the legal tutor, attach the Exceptional Use of the Patrimony of a Minor Child form that has been approved in advance and signed by the tutorship council.

Line 220: *Total expenses*

Enter the total of the amounts shown in lines 200 to 217. Ensure that the totals of each section balance correctly.

Copy to remit to the tutorship council

The tutorship council is responsible for ensuring that the annual report accurately reflects the patrimony of the minor under your protection.

You are legally obligated to remit a copy of the completed annual report to the tutorship council. If you have done this, tick "Yes".

If you have not remitted a copy of the annual report to the tutorship council, you must tick "No" and attach an explanation for why you did not do so.

Photocopy to remit to a minor aged 14 or older

If the minor you represent is 14 or older, you must remit to him or her a copy of the annual report you have prepared.

Signature of the annual report

You receive three copies of the annual report: the first is for the Curateur public; the second is for the tutorship council; and the third, for your files.

Every copy of the annual report must be signed by the tutor or tutors. When minors are represented by more than one tutor, every copy must be signed by all tutors responsible for their tutorship.