

**RULE 6: ACCOUNTS AND DISTRIBUTION**

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**Rule 6.1. Form of Account.**

Accounts shall conform to the following rules:

(a) The dates of all receipts, disbursements and distributions, the sources of the receipts, and the persons to whom disbursements and distributions are made and the purpose thereof shall be stated except that when a number of payments have been received from the same source or disbursed or distributed to the same recipient for the same purpose over a period of time, such receipts, disbursements or distributions need not be itemized but may be stated in total amounts only with dates of beginning and ending of the period covered.

(b) Except where otherwise provided by a special order of the local Court in a particular case, principal and income shall be accounted for separately within the account. As illustrated in the Model Accounts set forth in the Appendix, every account shall contain:

- (1) cover page;
- (2) summary and index page;
- (3) separate schedules, as needed, which set forth receipts, gains or losses on sales or other dispositions, disbursements, distributions, investments made and changes in holdings, and other schedules as appropriate; and

(4) signature and verification pages by the accountant(s); the verification of the personal representative's account shall contain a statement that the Grant of Letters and the first complete advertisement thereof occurred more than four months before the filing of the account unless the personal representative has been directed by the court to file an account prior to that time.

(c) Assets held by the accountant on the closing date of the account shall be separately itemized.

(d) Testamentary assets shall be segregated from appointive assets.

(e) Except where otherwise provided by a special order of the local Court in a particular case, accounts shall be prepared and filed in substantial conformity with any form approved by the Supreme Court of this Commonwealth.

(f) The Uniform Fiduciary Accounting Principles and accompanying commentaries and illustrations recommended by the Committee on National Fiduciary Accounting Standards in collaboration with the National Center for State Courts are approved as an elaboration of the requirements of this rule. Reference may be made to them for determination of the adequacy of a particular account. The model Account formats set forth in the Appendix to the Pa.O.C. Rules are the approved forms for purposes of paragraph (e) of this Rule in lieu of all forms heretofore approved.

*Committee Comment:* For completeness, paragraph (a) of this Rule is expanded to include distributions as a category. Paragraph (b) of this Rule is expanded to delineate the individual schedules required within an account and to require that each account be signed at the end and verified. Consistent with the objective to standardize statewide practice, former paragraph (e) of this Rule was stricken and present paragraph (e) was modified to require use of forms of Account consistent with model forms except upon special order of Court. The National Fiduciary Accounting Standards Project (1983) Report of Fiduciary Accounting Standards Committee previously referenced in Pa.O.C. Rule 6.1 is now included in the Appendix following the Pa.O.C. Rules. However, the Orphans' Court Procedural Rules Committee has corrected and modified the Project's Model Estate Account and Model Trust Account attached to that Report and added a Model Charitable Remainder Unitrust Account. All Model Accounts are also now included in the Appendix following the Pa.O.C. Rules.

#### Source

The provisions of this § 6.1 amended and effective January 1, 1984, 14 Pa.B. 161; amended March 29, 2007, effective 30 days from the date of entry of this order. Immediately preceding text appears at serial pages (323251) to (323252).

### **Rule 6.2. Form; separate accounts for minors.**

Unless the court upon cause shown directs otherwise, a separate account shall be filed for the estate of each minor.

### **Rule 6.3. Notice to parties in interest.**

No account shall be confirmed unless the accountant has given written notice of the filing of the account and the call thereof for audit or confirmation to every unpaid claimant who has given written notice of his claim to the accountant and to every other person known to the accountant to have or claim an interest in the estate as creditor, beneficiary, heir or next of kin.

The notice shall state the date, time and place of the audit to the extent then known; shall also state the last day to file objections to the account in counties where the local rules require written objections; and shall include a copy of the statement of proposed distribution in counties where accounts are not audited in open court.

**Explanatory Note:** Terminology in the first paragraph conforms with statutory requirements except that it also extends the benefit of notice to those who claim to have an interest even though the accountant may be convinced that they have no valid interest. The second paragraph should be helpful in outlining minimum requirements for notice. The words “to the extent known” is required in counties having more than one Orphans’ Court Judge, since the court room where a particular account will be audited may not be known when the notice is given.

**Rule 6.4. Time for Filing.**

The first account of a personal representative shall not be filed until four months have elapsed from the date of the first complete advertisement of the original grant of letters, unless the personal representative has been directed by the court to file an account prior to that time.

**Explanatory Note:** The change from six to four months is in accord with an amendment to Section 3501 of the Probate, Estates and Fiduciaries Code made by Act 293 of 1974, effective December 10, 1974.

**Rule 6.5. Filing with the Register of Wills.**

[Repealed].

**Source**

The provisions of this Rule 6.5 repealed April 30, 1992, effective immediately, 22 Pa.B. 2678. Immediately preceding text appears at serial page (87380).



**Rule 6.6. Filing with the clerk of the Orphans' Court.**

*Fiduciaries accounts.* The account of a personal representative, trustee, guardian of the estate of a minor or incompetent and custodian under the Uniform Gifts to Minors Act shall be filed with the Clerk of the Orphans' Court.

**Explanatory Note:** The Uniform Gifts to Minors Act gives the Orphans' Court jurisdiction over accounting by a custodian.

**Source**

The provisions of this Rule 6.6 amended April 30, 1992, effective immediately, 22 Pa.B. 2678. Immediately preceding text appears at serial page (87380).

**Rule 6.7. Filing copy with the Department of Revenue.**

A copy of every account filed by the fiduciary of the estate of a deceased person who was an inmate of a State-owned mental hospital or a home, asylum or other institution, wherein said inmate was maintained in part by the Commonwealth, shall be filed with the Department of Revenue.

**Explanatory Note:** The deleted words are not required and are confusing rather than helpful. As altered, the rule conforms in a greater degree to the wording of Section 3393 of the Probate, Estates and Fiduciaries Code.

**Rule 6.8. Filing copy with the United States Veterans' Administration.**

A copy of every account filed by the fiduciary of the estate of a veteran of any war or of the estate of a minor child of such veteran, to which veteran or minor benefits of compensation or insurance or other gratuity is payable by the United States Veterans' Administration or its successor, shall be filed with the United States Veterans' Administration or its successor.

**Rule 6.9. Statement of proposed distribution.**

(a) A fiduciary filing an account shall file a statement of proposed distribution, or, as local rules may prescribe, a request that distribution be determined by the court or an auditor.

(b) The statement of proposed distribution shall be filed at such place and time, shall be in such form and shall be accompanied by such papers, and shall be advertised or such notice thereof shall be given, as prescribed by rules adopted by the Supreme Court or, in the absence thereof, the local Orphans' Court Division.

*Committee Comment—2006:* Form petitions for adjudication of a decedent's estate, trust, guardianship of an incapacitated person, guardianship of a minor and estate of a principal to be stated by an agent under a power of attorney have been adopted and appear in the Appendix.

**Source**

The provisions of this Rule 6.9 amended October 16, 2006, effective 30 days from the date of entry of this order, 36 Pa.B. 6760. Immediately preceding text appears at serial page (236791).

**Rule 6.10. Objections to accounts and statements of proposed distribution.**

Objections to an account or statement of proposed distribution shall be made or filed at such place and time, shall be in such form, and such notice thereof shall be given as local rules shall prescribe.

**Rule 6.11. Confirmation of accounts; awards.**

(a) No account shall be confirmed or statement of proposed distribution approved until an adjudication or a decree of distribution is filed, in conformity with local rules, by the court or by the clerk of the court, expressly confirming the account or approving the statement of proposed distribution and specifying, or indicating by reference to the statement of proposed distribution, the names of the persons to whom the balance available for distribution is awarded and the amount or share awarded to each of such persons.

(b) Except where otherwise provided by a rule adopted by the Supreme Court or by an Act of Assembly, any distribution made by a fiduciary shall be made at his own risk unless directed by an adjudication, decree of distribution or order of the court.

**Rule 6.12. Status report by personal representative.**

(a) *Report of uncompleted administration.* If administration of an estate has not been completed within two years of the decedent's death, the personal representative or counsel shall file at such time, and annually thereafter until the administration is completed, a report with the Register of Wills showing the date by which the personal representative or counsel reasonably believes administration will be completed.

(b) *Report of completed administration.* Upon completion of the administration of an estate, the personal representative of his, her or its counsel shall file with the Register of Wills a report showing:

- (1) completion of administration of the estate;
- (2) whether a formal account was filed with the Orphans' Court;
- (3) whether a complete account was informally stated to all parties in interest;
- (4) whether final distribution has been completed; and
- (5) whether approvals of the accounts, receipts, joinders and releases have been filed with the Clerk of the Orphans' Court.

(c) *Form of report.* The report required by this Rule shall be in substantially the form adopted by the Supreme Court.

(d) *No fee.* No fee shall be charged for filing the report required by this Rule.

(e) *Copy of rule.* Upon the grant of letters, the Register shall give a copy of this Rule to each personal representative and his, her or its counsel.

(f) *Failure to file a report.* After at least ten (10) days prior notice to a delinquent personal representative and counsel, the Clerk of the Orphans' Court shall inform the Court of the failure to file the report required by this Rule with a request that the Court conduct a hearing to determine what sanctions, if any, should be imposed.

*Committee Comment—2006:* The form of status report has been revised and moved to the Appendix.

**Source**

The provisions of this Rule 6.12 amended April 30, 1992, effective July 1, 1992, 22 Pa.B. 2678; amended October 16, 2006, effective 30 days from the date of entry of this order, 36 Pa.B. 6760. Immediately preceding text appears at serial pages (236792) to (236793).

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