

**TRUST**

COURT OF COMMON PLEAS OF

ORPHANS' COURT DIVISION

NAME OF TRUST

(TRUST UNDER WILL OF \_\_\_\_\_

or

TRUST UNDER DEED OF \_\_\_\_\_

DATED \_\_\_\_\_)

No. \_\_\_\_\_

**PETITION FOR ADJUDICATION /  
STATEMENT OF PROPOSED DISTRIBUTION  
PURSUANT TO Pa. O.C. Rule 2.4**

*This form shall be used in all cases involving the Audit or Confirmation of Trust Accounts. If space is insufficient, riders may be attached. Attach the papers required under items 2, 4, 15-19, as applicable, and any instrument pertinent to the adjudication.*

**INCLUDE ATTACHMENTS AT THE BACK OF THIS FORM.**

Name of Counsel: \_\_\_\_\_

Supreme Court I.D. No.: \_\_\_\_\_

Name of Law Firm: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Telephone: \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

Name of Trust: \_\_\_\_\_

1. Name(s) and address(es) of Petitioner(s):

Petitioner:	Petitioner:
<i>Name:</i> _____	_____
<i>Address:</i> _____	_____
_____	_____

Identify any Trustees who have not joined in the Petition for Adjudication/Statement of Proposed Distribution and/or the Account and state reason:

2. Pursuant to 20 Pa.C.S. § 7799.1, if property from a personal representative or a trustee of another trust is being received by this Trust, an Account of the administration of such estate or trust may be annexed to the Trust Account. Is any such Account annexed to this Trust Account? ..... Yes No

If so, the annexed Account and the appropriate fully completed Petition for Adjudication/Statement of Proposed Distribution for the annexed matter should be filed as Exhibits to this Petition.

3. Check if any of the following issues are involved in this case:

- A. Appointment of Trustee .....
  - B. Interpretation .....
  - C. Discharge of Trustee .....
  - D. Transfer of Situs .....
  - E. Appointment of *Ad Litem* .....
  - F. Minor, Unborn or Unascertained Beneficiary(ies) .....
  - G. Principal Distribution .....
  - H. Partial/Full Termination of Trust .....
  - I. Missing Beneficiary(ies) .....
  - J. *Cy Pres* .....
  - K. Other Issues .....
- List:

Name of Trust: \_\_\_\_\_

***Please note:***

**A detailed explanation of issues checked should be set forth at item 15 below.**

**4. Testamentary Trust:**

Decedent's date of death: \_\_\_\_\_

Date of Decedent's Will: \_\_\_\_\_

Date(s) of Codicil(s): \_\_\_\_\_

Date of probate: \_\_\_\_\_

Judicial District or County where Letters were issued: \_\_\_\_\_

***or***

**Inter Vivos Trust:**

Date of Trust: \_\_\_\_\_

Date(s) of Amendment(s): \_\_\_\_\_

If Settlor is deceased and letters were not issued or the personal representative did not advertise the estate, state dates when the Trustee advertised Settlor's death and attach proofs of advertising:

Is this inter vivos trust a Special Needs Trust established under  
42 U.S.C. § 1396p(d)(4)? ..... Yes No

5. Explain why venue is proper before this Court (*see 20 Pa.C.S. § 7714*), and why the Trust's situs is located in this judicial district or county (*see 20 Pa.C.S. § 7708*).

6. A. If any other Court has taken jurisdiction of any matter relating to this Trust, explain:

B. Is this the first accounting of this Trust? ..... Yes No

Name of Trust: \_\_\_\_\_

C. If not, identify prior accountings, the accounting periods covered, and the dates of adjudication of the prior accountings.

7. A. State how each Trustee was appointed:

B. If a Petitioner is not a Trustee (e.g., executor or administrator of deceased trustee, agent or guardian of an incapacitated trustee), explain:

8. State how and when the present fund was awarded to Trustee(s):

9. Period covered by this Account: \_\_\_\_\_ to \_\_\_\_\_.

10. Current fair market value of the Trust principal is \$ \_\_\_\_\_ (see page \_\_\_\_\_ of Account.)

11. State concisely the dispositive provisions of the Trust:

Name of Trust: \_\_\_\_\_

12. Explain the reason for filing this Account (if filed because of the death of a party, state name of person, relationship to Trust and date of death):

13. A. State the amount of Pennsylvania Transfer Inheritance Tax paid (including postponed tax on remainder interests), the dates of payment and the interests upon which such amounts were paid:

<i>Date</i>	<i>Payment</i>	<i>Interest</i>
_____	_____	_____
_____	_____	_____
_____	_____	_____

B. If any such taxes remain unpaid or are in dispute, explain:

14. Describe any questions requiring adjudication and state the position of Petitioner(s) as to each question and give details of any issues identified in item 3:

15. Written notice of the Account's filing as required by Pa. O.C. Rule 2.5 has been or will be given to all interested parties listed in item 16 below. If any person is being asked to represent the interests of another interested party (whether *sui juris* or not), the person asked to serve as a representative has been so notified and given an opportunity to decline pursuant to 20 Pa.C.S. § 7725. In addition, notice of any questions requiring adjudication as discussed in item 14 above has been or will be given to all persons affected thereby. If one of the beneficiaries is a trust or estate and any of the accountants is also a fiduciary of the receiving trust or estate, provide written notice of the Account's filing to the beneficiaries of the receiving trust or estate, as applicable, if known.

Name of Trust: \_\_\_\_\_

- A. If Notice has been given, attach a copy of the Notice as well as a list of the names and addresses of the parties receiving such notice. Unless contained in the attached Notice, attach a copy of the written notice provided to any person who is being asked to represent another or attach such person's consent to serve.
  - B. If Notice is yet to be given, a copy of the Notice as well as a list of the names and addresses of the parties receiving such Notice shall be submitted at the Audit or filed before the date of the last day for filing objections in counties without separate Orphans' Court Divisions together with a statement executed by Petitioner(s) or counsel certifying that such Notice has been given. Unless contained in the Notice or previously attached, a copy of the written notice provided to any person who is being asked to represent another or such person's consent to serve shall be submitted at the Audit or filed before the date of the last day for filing objections in counties without separate Orphans' Court Divisions.
  - C. If any such interested party is not *sui juris* (e.g., minors or incapacitated persons), Notice has been or will be given to the appropriate representative on such party's behalf as required by Pa. O.C. Rule 4.2.
  - D. If any charitable interest is involved, Notice has been or will also be given to the Attorney General as required under Pa. O.C. Rule 4.4. In addition, the Attorney General's clearance certificate (or proof of service of Notice and a copy of such Notice) must be submitted herewith or at the Audit or filed before the date of the last day for filing objections in counties without separate Orphans' Court Divisions.
  - E. If the Account before the Court is a Special Needs Trust established under 42 U.S.C. § 1396p(d)(4), Notice has been or will also be given to the Pennsylvania Department of Human Services, Special Needs Trust Depository and to the applicable department of any other state that has provided the special needs beneficiary with medical care under a state medical assistance program ("Department"). In addition, the Department's letter of no objection (or proof of service of Notice and a copy of such Notice) must be submitted herewith or at the Audit or filed before the date of the last day for filing objections in counties without separate Orphans' Court Divisions.
16. List all parties of whom Petitioner(s) has/have notice or knowledge, having or claiming any interest in the Trust (if beneficiary is a trust, name the trust and trustee as the Interested Party), whether such interest is vested or contingent, charitable or non-charitable. This list shall:

- A. State each party's relationship to the Settlor/Decedent and the nature of each party's interest(s);

<i>Name and Address of Each Interested Party</i>	<i>Relationship and Comments, if any</i>	<i>Interest</i>

Name of Trust: \_\_\_\_\_

<i>Name and Address of Each Interested Party</i>	<i>Relationship and Comments, if any</i>	<i>Interest</i>

B. If any interested party (whether *sui juris* or not) is not receiving Notice of the filing of the Account and the Petition for Adjudication/Statement of Proposed Distribution because another individual is proposed to represent such interested party pursuant to 20 Pa.C.S. §§ 7721-7726, provide the information below for each proposed representative. If there is more than one proposed representative, attach a rider setting forth the information below for each additional proposed representative:

(i) Name of Proposed Representative: \_\_\_\_\_

Describe Proposed Representative's Interest(s) in Trust:

Name of the interested parties or description of the class of interested parties whom the person named above is to represent and describe such persons' interest in Trust:

(ii) Has any person who is proposed to be represented as identified in the question above notified a Trustee in writing that he or she objects to such representation? ..... Yes No

If yes, provide Name(s) of Person(s) objecting to being represented:

(iii) Specify the subparagraph(s) under 20 Pa. C.S. § 7723 authorizing representation:

(iv) Is there any conflict of interest? ..... Yes No

If yes, explain conflict and why representation should be permitted:

Name of Trust: \_\_\_\_\_

(v) Has Proposed Representative provided written consent? . . . . . Yes No

If no, has Proposed Representative declined in writing to act in the representative capacity as requested? . . . . . Yes No

If Proposed Representative has neither consented to act in writing nor declined in writing to act, provide date of the letter in which Proposed Representative was notified that he or she is to represent another person or class of interested parties: \_\_\_\_\_

C. Identify each party who is not *sui juris* (e.g., minors or incapacitated persons). For each such party, give date of birth, the name of each Guardian and how each Guardian was appointed. If no Guardian has been appointed, identify the next of kin of such party, giving the name, address and relationship of each.

D. State why a Petition for Guardian/Trustee *Ad Litem* has or has not been filed (see Pa. O.C. Rule 5.5).

E. If distribution is to be made to the personal representative of a deceased party, state date of death, date and place of grant of Letters and type of Letters granted



Name of Trust: \_\_\_\_\_

17. If Petitioner(s) has/have knowledge that a Trust share has been assigned, renounced, disclaimed or attached, provide a copy of the assignment, renunciation, disclaimer or attachment, together with any relevant supporting documentation.

18. If a Trustee's principal commission is claimed:

A. If based on a written agreement, attach a copy thereof.

B. If a principal commission is claimed, state amount. \$ \_\_\_\_\_

C. If a principal commission is claimed, state the amounts and dates of any principal commissions previously paid in prior accounting periods.

_____	_____
_____	_____
_____	_____
_____	_____

19. If a reserve is requested, state amount and purpose.

*Amount:* \_\_\_\_\_

*Purpose:* \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If a reserve is requested for counsel fees, has notice of the amount of fees to be paid from the reserve been given to the interested parties? ..... Yes No

If so, attach a copy of the notice.

20. If prescribed by local rule as permitted by Pa. O.C. Rule 2.9, is the Court being asked to direct the filing of a Schedule of Distribution? . . . Yes No

Name of Trust: \_\_\_\_\_

Wherefore, your Petitioner(s) ask(s) that distribution be awarded to the parties entitled and suggest(s) that the distributive shares of income and principal (residuary shares being stated in proportions, not amounts) are as follows:

A. Income:

<i>Proposed Distributee(s)</i>	<i>Amount/Proportion</i>
_____	_____
_____	_____
_____	_____

B. Principal:

<i>Proposed Distributee(s)</i>	<i>Amount/Proportion</i>
_____	_____
_____	_____
_____	_____

Submitted By:  
*(All petitioners must sign. Place additional signatures on attachment if necessary):*

Corporate Fiduciary (if applicable)

\_\_\_\_\_  
Name of Corporate Fiduciary

\_\_\_\_\_  
Name of Petitioner

\_\_\_\_\_  
Name of Representative and Title

\_\_\_\_\_  
Signature of Petitioner

\_\_\_\_\_  
Signature of Officer/Representative

\_\_\_\_\_  
Name of Petitioner

\_\_\_\_\_  
Signature of Petitioner

Name of Trust: \_\_\_\_\_

(Verification must be by **at least one** petitioner.)

**Verification for Individual Petitioner**

The undersigned hereby verifies that the averment of facts set forth in the foregoing Petition for Adjudication/Statement of Proposed Distribution which are within the personal knowledge of the Petitioner are true, and as to facts based on the information of others, the Petitioner, after diligent inquiry, believes them to be true; and that any false statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Petitioner

**Verification for Corporate Petitioner**

The undersigned hereby verifies that *he/she* \_\_\_\_\_ is *title* \_\_\_\_\_ of the above-named *name of corporation* \_\_\_\_\_ and that the averment of facts set forth in the foregoing Petition for Adjudication/Statement of Proposed Distribution which are within the personal knowledge of the Petitioner are true, and as to facts based on the information of others, the Petitioner, after diligent inquiry, believes them to be true; and that any false statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Representative for Corporate Petitioner

**Certification of Counsel**

The undersigned counsel hereby certifies that the foregoing Petition for Adjudication/Statement of Proposed Distribution is a true and accurate reproduction of the form Petition authorized by the Supreme Court, and that no changes to the form have been made beyond the responses herein.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Counsel for Petitioner