

ORPHANS' COURT DIVISION RULE 6.1

RULE 6.1 FORM OF ACCOUNT

Sec. 1. Form.

Accounts of all fiduciaries presented for confirmation and audit, whether joint or separate, shall be prepared in any form approved by the Supreme Court or in the forms A to E of this Rule and shall be designated by consecutive numbers starting with First and shall be further designated as Interim or Final. The model account formats of the PA O.C. Rules shall be the preferred format. An account which is not in a form consistent with these Rules shall not be confirmed *nisi* and shall not be scheduled for audit.

Accounts filed after confirmation *nisi* of an account shall be designated Supplemental. No account will be confirmed absolute pending disposition of all previously filed unaudited and unconfirmed accounts unless the account includes all matters embraced in such prior accounts. The original and one copy of the account shall be filed with the Clerk.

Sec. 2. Copy of Inventory.

Accounts filed by executors, administrators, and guardians under this Rule shall have attached thereto a copy of the inventory (and any supplemental inventory) certified by counsel to be a true and correct copy of the inventory filed.

Sec. 3. Signing-Notice to Co-Fiduciary.

Every account shall be signed by all the fiduciaries stating it. Notice shall be given to each co-fiduciary who does not join in the statement of the account, and proof thereof shall be filed with the Clerk.

Sec. 4. Verification of Accounts.

Every account shall be supported by the verifications of all fiduciaries joining therein stating that (i) the account as stated is true and correct; (ii) that all disbursements credited have been paid to the parties entitled thereto; and (iii) with respect to the accounts of personal representatives (except as provided in Rule 6.4), that four months have elapsed from the date of the first complete advertisement of the grant of letters.

Sec. 5. Request for Distribution.

There shall be a request for distribution signed by the accountant at the end of the account requesting that distribution be determined by the Court in accordance with the petition for distribution to be offered in evidence at the audit of the account.

Sec. 6. Confirmation *Nisi*; Audit List.

All accounts filed with the Clerk will be confirmed *nisi* not less than thirty days after the time of filing. An audit list will be made up of all accounts confirmed *nisi*. The audit list will be called beginning on the second Monday following confirmation *nisi*, and shall continue thereafter each day until all of the accounts have been audited.

Sec. 7. Attendance at Audits.

(a) Except as provided in subsection (b) immediately below, accountants, claimants, and all other interested persons, either personally or through their counsel, shall attend audits at the time fixed therefor and furnish such information and produce such evidence as may be necessary to make proper disposition of claims and objections, and to determine proper distribution.

(b) Unless ordered by the Court, an accountant is not required to attend the audit if the petition for distribution has been verified by the accountant.

Sec. 8. Continuance.

Unless otherwise ordered by the Court, if a case on an audit list is continued, it shall be placed upon the next audit list by the Clerk .

Sec. 9. Petition for Distribution; Amendments/Additions

(a) Except as provided by subsection (b) immediately below, every petition for distribution may be typed on forms provided by the Clerk (or a reasonable facsimile thereof) signed and verified by the accountant, and offered in evidence at the audit of the account. The petition shall be *prima facie* evidence of the allegations therein and, unless objected to by an interested party or by the Court, or changed or altered by the evidence offered at the audit or subsequently with leave of Court, shall be conclusive for the entry of a decree of confirmation and distribution. Receipts or disbursements received or made after audit and before the entry of a decree of distribution may be accounted for in a supplemental account, which shall be signed and verified by the accountant.

(b) If additional assets are discovered after audit and confirmation absolute of an account, then a signed and verified petition for the distribution of the same may be filed without an inventory or a formal accounting, provided that it appears in such petition that any inheritance or estate tax due on account thereof has been paid, that there are no known unpaid creditors of the estate and provided that the appropriate notice of presentation has been given.

(c) In addition to the matters required by subsection (a) above, the petition submitted by a guardian of the estate of a person who is still a minor shall set forth the name, address and relationship of the person who assisted the minor in the examination of the account. For any petition for distribution which is filed because a minor has reached the age of majority, the petitioner shall attach a certified copy of the minor's birth record, or such other evidence of age as the Court shall require.

Sec. 10. Distribution in Kind Under Sec. 3534 of the PEF Code.

(a) In every estate in which real estate remains for distribution, the decree of distribution shall consist of two schedules:

Schedule A - Distribution of personalty.
Schedule B - Distribution of real estate.

Schedule B shall contain a legal description and shall be submitted to the Court at the audit of the account.

(b) If the heirs, devisees, or legatees elect in writing to take real estate not specifically devised, then it shall be allotted and decreed to them in accordance with their written election or agreement.

(c) If the heirs, devisees, or legatees do not elect in writing to take unconverted real estate in kind, or if they are unable to agree as to the division thereof, any party in interest, including the personal representative of the estate, by petition presented at or prior to the audit of the account, may request the Court to divide, partition, and allot the real estate. When so requested by petition to divide, partition, and allot unconverted real estate, the Court shall fix a procedure for the disposition of such petition.

Sec. 11. Audit; Confirmation; Distribution; Suspension.

(a) Accounts confirmed *nisi* and any supplements thereto offered at the audit will be examined and audited by the Court. After audit, the accounts will be confirmed absolutely as stated or as modified and re-stated in accordance with the evidence, and balances for distribution decreed to the parties or suspended as circumstances may require. A decree of distribution for

a decedent's estate shall not be entered unless proper advertisement has been made or has been excused by the Court in accordance with Rule 6.4.

(b) A decree of distribution may suspend distribution of any part of an estate. In order to lift such a suspension, a petition for that purpose must be submitted to the judge who entered the original decree suspending distribution, setting forth all receipts and disbursements since the entry of that decree. A proposed decree of distribution shall be attached to the petition.

Sec. 12. Receipts for Distributions.

Receipts for distribution, if obtained, may be filed with the Clerk.