

RULE 6. ACCOUNTS AND DISTRIBUTION

6.1 FORM

Rule 6.1(1) Form in General.

(a) The form of all accounts shall be in substantial conformity with forms approved by the Supreme Court of Pennsylvania as appendixed to that Court's rules or as the same may from time to time be amended.

(b) Numbering

Accounts shall be fastened together at the top and numbered consecutively at the bottom, unless otherwise directed or permitted by the Court.

(c) Copies

Neither carbon copies of typewritten accounts nor copies made by any other process which would not be accepted by the methods used in the county or county court records storage and filing system which are not clearly legible shall be filed.

Rule 6.1(2) Execution.

(a) Signing

Accounts shall be signed by all the fiduciaries stating them, except as otherwise permitted by the Court.

(b) Affidavit

Accounts shall have attached to the end thereof the affidavit of at least one of the fiduciaries joining in the account, wherein it is sworn or affirmed that the account as stated is true and correct.

6.2. FORM. SEPARATE ACCOUNTS FOR MINORS

6.3. NOTICE TO PARTIES IN INTEREST

Rule 6.3(1) Notice. Additional Requirements.

(a) Parties to be Notified

The accountant shall also give written notice of the filing of the account and of the date of its submission to the Court to each co-fiduciary who has not joined in stating the account.

(b) Time and Service of Notice

Said notice shall be given at least twenty (20) days prior to the date of its submission to the Court. The notice shall be served personally or by registered or certified mail. The return of service shall be as provided in Pa. O.C.R. 5.4 and Monroe Co. O.C.R. 5.4(1).

(c) Contents of Notice

In addition to the preceding requirements, every notice of the filing of an account shall include:

- (1) Identification of the place where the account was filed;
- (2) A description of any unresolved claim and any material question of interpretation or distribution likely to be submitted for adjudication which may affect the interests of those persons entitled to notice;
- (3) A summary of the procedure, as hereinafter set forth in Pa. O.C.R. 6.10 and Monroe Co. O.C.R. 6.10(1), for the filing and prosecution of Objections;
- (4) A copy of the statement of proposed distribution;
- (5) A copy of the account.

Rule 6.3(2) Time for Submitting of Accounts.

Accounts will be submitted to the Court on such dates as shall be determined by the Court.

Rule 6.3(3) Time for Filing of Accounts.

Accounts which are to be submitted to the Court on a particular date shall be filed not later than the final filing date fixed for such date by the Court calendar.

Rule 6.3(4) Advertisement of Submission.

The Clerk of Court shall give notice by advertisement of the time and place of each monthly submission of accounts.

Such advertisement shall be published once a week for two (2) successive weeks immediately preceding the day of submission of the accounts in the legal publication designated by the President Judge for the publication of notices and a daily newspaper of general circulation in Monroe County.

6.4 TIME FOR FILING

6.5 FILING WITH THE REGISTER OF WILLS [REPEALED]

6.6 FILING WITH THE CLERK OF THE ORPHANS' COURT

6.7 FILING COPY WITH THE DEPARTMENT OF REVENUE

**6.8 FILING COPY WITH THE UNITED STATES
VETERANS' ADMINISTRATION**

6.9 STATEMENT OF PROPOSED DISTRIBUTION

Rule 6.9(1) Statement for Distribution Embodying a Statement of Proposed Distribution.

(a) Time for Filing

A Statement for Distribution shall be filed with the Clerk at least ten (10) days prior to the date for Confirmation Nisi of the account.

(b) Form

A Statement shall be typed on the form furnished by the Clerk of Court appropriate to the nature of the account. The form shall be completed and the papers to accompany it attached thereto in accordance with the directions appearing on the form and shall be signed and verified by the accountants.

(c) Decree of Confirmation and Distribution

A form of Decree of Confirmation and Distribution shall be attached to the face of the Statement, the form of the Decree furnished by the Clerk of Court to be used or followed substantially.

(d) Presentation of Statement

The Statement for Distribution shall be presented by the Clerk of Court to the Court at the submission of the account and shall be prima facie evidence of the allegations contained therein and, unless objected to by the parties or by the Court, or changed or altered by the evidence offered at a hearing, or subsequent thereto with leave of Court, shall be conclusive for the entry of a Decree of Confirmation and Distribution.

**6.10 OBJECTIONS TO ACCOUNTS AND STATEMENTS
OF PROPOSED DISTRIBUTION**

Rule 6.10(1) Objections. Form and Content.

All Objections to accounts and statements of proposed distribution shall be in writing, shall set forth specifically and consecutively a brief statement of each Objection to an account or statement of proposed distribution, shall be signed by the objector or his attorney, and, in any instance where allegations of facts are included, shall be verified in the same manner required for a petition.

Rule 6.10(2) Objections. Time for Filing.

Written Objections to an account or to the statement of proposed distribution shall be filed with the Clerk of Court at any time prior to the date for Confirmation Nisi of an account.

Rule 6.10(3) Objections. Service. Return.

A copy of Objections to an account and/or statement of proposed distribution shall be served upon the accountant and all other parties in interest or their attorneys of record by the objecting party immediately after the Objections have been filed with the Clerk of Court. Proof of such service shall be filed forthwith with the Clerk of Court. Any unreasonable delay in serving Objections as hereinabove provided shall constitute grounds for dismissal of the same by the Court.

Rule 6.10(4) Objections. Failure to Make. Effect.

Any question which can be and is not raised by Objections conforming to these rules shall not thereafter be the subject of an exception to an order confirming an account or decreeing distribution.

6.11 CONFIRMATION OF ACCOUNTS. AWARDS.

Rule 6.11(1) Decree of Distribution. Real Property.

(a) Form

A decree of distribution which includes awards of real property to the distributees shall include a sufficiently detailed description of such real property and such other information as may be necessary to identify it.

(b) Certification by Clerk of Court

The Clerk of Court shall, at the request of any party in interest, certify excerpts from a decree of distribution for recording in any public office for the recording of deeds.

6.12 STATUS REPORT BY PERSONAL REPRESENTATIVE

Rule 6.12(1) Status Report by Personal Representative - Filing Dates.

(a) Time of Filing Initial Report

The date for filing the initial report of the status of the administration of the estate with the Register of Wills shall be no later than specified in Pa. O.C. 6.12(a), after the decedent's date of death.

(b) Time of Filing Subsequent Reports

Thereafter, until the administration of the estate has been concluded, similar reports shall be filed annually on or before June 30 of the calendar year which immediately follows the year in which the previous report was due.

(c) Time of Filing Report of Completed Administration

Upon the completion of administration, a report of completed administration shall be filed within thirty (30) days.

(d) Failure to Timely File Report

(1) If the initial report is not filed on the due date, the Register of Wills, on the first day of the month immediately following the due date, shall notify counsel for the estate, in writing, of his or her failure to file the initial report.

(2) If the second report and any other report thereafter is not timely filed, the Register of Wills, not later than July 31 of that year, shall notify counsel for the estate, in writing, of his or her failure to file that report.

(3) Unless counsel shall file the report with the Register of Wills within sixty (60) days after mailing of the notice of delinquency to the personal representative and counsel, the Register of Wills shall immediately thereafter submit to the Court the names of those delinquent with a request that the Court conduct a hearing to determine what sanctions, if any, should be imposed under Pa. O.C.R. 6.12.