

# Trusts

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Court of Common Pleas  
of Philadelphia County, Pennsylvania  
Orphans' Court Division

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Name of Trust:

*(e.g. [I] Trust Under Will of ... or [II] Trust Under Deed of ... Dated ...)*

No.            of

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PETITION FOR ADJUDICATION AND STATEMENT  
OF PROPOSED DISTRIBUTION IN CONFORMITY WITH  
PHILADELPHIA ORPHANS' COURT DIVISION RULES

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This form shall be used in all cases involving the audit of trust accounts. All information shall be supplied or a re-audit may be required. If space is insufficient, riders may be attached. To be submitted herewith are the applicable "Account Filing Checklist" and the documents required therein.

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**FASTEN ATTACHMENTS TO THE BACK OF THIS FORM.  
SUBMIT APPEARANCE SLIP AT THE AUDIT.**

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

Attorney I.D. No.: \_\_\_\_\_

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

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

Tel. No.: \_\_\_\_\_

Fax No.: \_\_\_\_\_

1. Name(s), address(es) and capacity(ies) of petitioner(s):

who aver:

2. Are any of the following involved in this case:

- |   |                          |     |                          |    |                                      |                          |     |                          |    |
|---|--------------------------|-----|--------------------------|----|--------------------------------------|--------------------------|-----|--------------------------|----|
| A. Appointment of trustee                       | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No | H. Partial/full termination of trust | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| B. Interpretation                               | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No | I. Missing beneficiary(ies)          | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| C. Discharge of trustee                         | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No | J. Cy Pres                           | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| D. Transfer of situs                            | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No | K. Williamson Issue*                 | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| E. Appointment ad litem                         | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No | Other Issues                         | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| F. Minor, unborn or unascertained beneficiaries | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No | <i>List:</i>                         |                          |     |                          |    |
| G. Principal distribution                       | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |                                      |                          |     |                          |    |

**ALL ANSWERS OF "YES" REQUIRE A DETAILED EXPLANATION AT ITEM 13 BELOW.**

*\*See Williamson Estate, 368 PA 343, 82 A2D 49 (1951), if trustee was also executor of the settler/decedent's estate and received commissions in such capacity.*

3. Testamentary Trusts:

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

Date of decedent's will: \_\_\_\_\_

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

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

OR

Inter Vivos Trusts:

Date of trust: \_\_\_\_\_

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

4. If any other court has taken jurisdiction of any matter relating to this trust, explain:

5. A. State how each trustee was appointed:

B. If petitioner is not a trustee, explain:

6. State how and when the present fund was awarded to trustee(s):

7. Period covered by accounting: \_\_\_\_\_ to \_\_\_\_\_

8. Current fair market value of the trust principal is \$ \_\_\_\_\_

9. State concisely the dispositive provisions of the trust

10. 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:

11.
  - A. State why a petition for guardian/trustee ad litem has or has not been filed for this audit (see Rule 12.4 and local Rule 12.4.A):
  
  
  
  
  
  
  
  
  
  
  - B. If a waiver of the appointment of a guardian/trustee ad litem is requested, state whether confirmation of the account will be accepted in whole or in part without prejudice (see Rule 12.4 and Local Rule 12.4.A):
  
  
  
  
  
  
  
  
  
  
12.
  - A. State the amount of Pennsylvania transfer inheritance tax and estate tax paid (including postponed tax on remainder interests), the dates of payment and the interests upon which such amounts were paid):
  
  
  
  
  
  
  
  
  
  
  - B. If any such taxes remain unpaid or are in dispute, explain:
  
  
  
  
  
  
  
  
  
  
13. Describe any questions requiring adjudication and give details of any issues identified in Item 2:
  
  
  
  
  
  
  
  
  
  
14.
  - A. Written notice of the audit as required by Rule 6.3 and Local Rule 6.3.A has been or will be given to all parties interested listed in Item 15 below. In addition, notice of any questions requiring adjudication as discussed in Item 13 above has been or will be given to all persons affected thereby.
  
  
  
  
  
  
  
  
  
  
  - B. If notice is yet to be given, attach a copy of the notice as well as a list of the names and addresses of the parties receiving such notice.

- C. If any such party in interest is not sui juris (e.g. minors or incapacitated persons), notice of the audit has been or will be given to the appropriate representative on such party's behalf as required by Rule 5.2 and Local Rule 5.2.A.
- D. If any charitable interest is involved, notice of the audit has been or will also be given to the attorney general as required under Rule 5.5 (see form Notice of Charitable Gift authorized by the Court of Common Pleas of Philadelphia County, Orphans' Court Division). 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.

15. List all parties of whom Petitioner has notice or knowledge, having or claiming any interest in the trust, 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); and
- B. 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.

<i>Name and Address of Each Party in Interest</i>	<i>Relationship and Comments (If Any)</i>	<i>Interest</i>
.....		
.....		
.....		
.....		
.....		

16. If Petitioner has knowledge that a trust share has been assigned or attached, provide a copy of the assignment or attachment, together with any relevant supporting documentation.

17. If any party entitled to distribution is a non-resident, foreign or unknown distributee subject to the provisions of Local rules 6.9.D and 13.3.A, please explain and attach or submit at audit the additional documentation required under the applicable local rules.

18. If a commission is claimed:

- A. If based on a written agreement, attach a copy thereof.
- B. If a principal commission is claimed, state amounts and identify any special compensation.

C. If a principal commission is claimed, state the amounts and dates of any previously paid.

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

20. Is a schedule of distribution requested?  Yes  No

Wherefore, your petitioner asks that distribution be awarded to the persons entitled and suggests 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**. Add additional lines if necessary.)

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

## **Verification of Petitioner**

*(Verification must be by at least one petitioner. Local Rule 6.9B.)*

The undersigned hereby verifies [that (s)he is \_\_\_\_\_ of the above-named \_\_\_\_\_ and]\* that the facts set forth in the foregoing Petition for Adjudication and 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).

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

*\*Corporate petitioners shall complete bracketed information.*

## **Certification of Counsel**

The undersigned counsel hereby certifies that the foregoing Petition for Adjudication and Statement of Proposed Distribution is a true and accurate reproduction of the form petition authorized by the Court of Common Pleas of Philadelphia County, Orphans' Court Division, and that no changes to the form have been made beyond the responses herein.

\_\_\_\_\_  
*Signature of Counsel for Petitioner(s)*