

1 ~~Rule 6-505. Fiduciary accountings.~~

2 ~~Intent:~~

3 ~~To recognize standard accounting publications and forms as sufficient to meet the~~
4 ~~requirements of fiduciary accountings.~~

5 ~~Applicability:~~

6 ~~This rule shall apply to an accounting filed by a fiduciary in district court.~~

7 ~~Statement of the Rule:~~

8 ~~(1) A fiduciary accounting shall contain sufficient information to put interested~~
9 ~~persons on notice as to all significant transactions affecting administration during the~~
10 ~~accounting period. The accounting may be typewritten or prepared by automated data~~
11 ~~processing or trust accounting systems. The court may require the fiduciary to keep or~~
12 ~~produce vouchers or other evidence of payment.~~

13 ~~(2) An accounting substantially conforming to the Uniform Fiduciary Accounting~~
14 ~~Principles and accompanying Model Account Formats published as the Fiduciary~~
15 ~~Accounting Guide, 1990 Revision by ALI-ABA, as revised and republished, is~~
16 ~~acceptable as to content and format for an accounting filed under the Utah Uniform~~
17 ~~Probate Code. An accounting substantially conforming to the Fiduciary Accounting~~
18 ~~Guide is acceptable as to content and format for an accounting filed under § 75-5-312~~
19 ~~provided the accounting reports, as required by statute:~~

20 ~~(A) the status and physical condition of the ward;~~

21 ~~(B) the physical condition of the place of residence; and~~

22 ~~(C) a list of others living in the household.~~

23 ~~(3) An accounting substantially conforming to the Utah Uniform Probate Code forms~~
24 ~~of the Estate Planning Section of the Utah State Bar, as revised and republished, is~~
25 ~~acceptable as to content and format for an accounting filed under the Utah Uniform~~
26 ~~Probate Code.~~

27 ~~(4) An accounting substantially conforming to Rule 6-503 or Rule 6-504 is~~
28 ~~acceptable as to content and format for an accounting filed under § 75-5-312 or § 75-5-~~
29 ~~417, respectively.~~

30 ~~(5) The court may direct an accounting be prepared with such content and in such~~
31 ~~format as it deems necessary.~~