

**Probate Practice Book Advisory Committee
Subcommittee III**

Meeting Minutes
Monday, April 15, 2013
3:00 p.m.

New Haven Regional Children's Probate Court
873 State Street
New Haven, CT

Judge Beverly Streit-Kefalas, Chair of Subcommittee III, convened the meeting at 3:20 p.m.

Other members in attendance: Attorney Patricia Kaplan, Judge Robert Killian, Judge Paul Knierim, Attorney Andrew Knott, Ms. Suzette Farrar.

Members not present: Judge Gerald Fox, Attorney Gabriella Kiniry, Mr. Stephen Pedneault, CPA

Also in attendance: Attorney David Biklen, Committee Reporter

Review of proposed forms for Rules 36-38, Fiduciary Accounting

The subcommittee reviewed draft financial report forms for decedents' estates and trusts that were prepared by the Procedures Review Committee. The subcommittee recommends that following changes, which will be forwarded to the Procedures Review Committee:

1. The first sentence under representations (regarding the obligation to send a copy of the report to all parties and attorneys) should be moved up to instructions.
2. The second representation should be modified to state that all claims and expenses **are shown below** have been **or will be** paid. The reason for the change is that that fiduciaries sometimes show expenses that are proposed to be paid but are not yet actually paid (particularly items such as fiduciary and attorney's fees for which court approval may be desired). The change is intended to eliminate a source of confusion.
3. The following representation should be added: The fiduciary has retained all supporting records for this financial report as required by Probate Court Rules of Procedure, section 36.13, and the records are available for review upon request.
4. The reference to "capital gain" should be replaced with "gain" to avoid confusion. The intent is that the fiduciary should report the difference between the sales price of assets and their fiduciary acquisition value, which may differ from the capital gain reported for income tax purposes.

5. Fiduciary and attorney's fees and disbursements should be reported separately.
6. On the decedents' estates form, a line should be added for other taxes.
7. Parallel changes will be incorporated into the financial report forms for trusts and for conservatorships and estates of minors.
8. Numerous other non-substantive language and formatting suggestions will be included with the above recommendations.

Forms for Accounts

It was the consensus of committee members that we should continue to publish forms for accounts for decedents' estates and for conservatorships and estates of minors. While fiduciaries will be encouraged to use the financial report form, the availability of a simplified form for accounts will be helpful since fiduciaries have the option to file a full account and courts may sometimes require an account rather than a financial report.

Affidavit of Closing Form

In light of recommendation # 2 above, the form for affidavit of closing for decedents' estates (PC-213 should be amended to include a representation that all expenses and claims have been paid.

The meeting adjourned at 6:00 p.m.