

#### LOC.R. 64.8 TIME FOR FILING

When determining the time for the filing of an account for an estate, a guardianship, a conservatorship, or a trust, the following shall apply:

- (A) For *decedents' estates*, the filing of the final and distributive account is due within six (6) months after appointment of the fiduciary. This date may be extended to thirteen (13) months by filing an Application and Entry to Extend Administration (SPF 13.8). All subsequent accounts must be filed on an annual basis unless the Court orders otherwise. If accounts are not filed in compliance with this rule the fiduciary and counsel shall be subject to citation.
- (B) For *guardianships, conservatorships and trusts*, the first account is due not later than 13 months following the date of the appointment of the fiduciary. All subsequent accounts shall be filed on an annual basis, unless otherwise ordered by the Court.