

Update to Testamentary Trust Accounting Procedures in the Court of Chancery

12 *Del. C.* § 3521 has been amended to allow trust beneficiaries to waive the need for future judicial accountings. On all existing testamentary trust cases for which waivers are not or cannot be obtained, any pleadings or accountings filed after July 1, 2014 **must** be electronically filed in the Court of Chancery Guardianship and Trusts court on the File and ServeXpress system.

The first accounting that is e-filed must include: (1) the last accounting that was approved by the Court and (2) any petitions filed after the last accounting was approved. Before the accounting may be e-filed, a Notice of Appearance must be faxed or sent to the Register in Chancery so the filing attorney may be entered into the system for that case. Similarly, any new testamentary trust case filed after July 1, 2014 must be e-filed as a new matter.

Please be advised that additional fees associated with electronic filing include a charge of \$2 per page for any scanning and e-filing done by Court staff, in addition to the customary, mandated fees associated with the accounting itself.