

## UTC Reporting Requirements: Default vs. Mandatory by Enacting Jurisdiction & State Law Variations (As of February 2016)

Dana G. Fitzsimons Jr.  
Bessemer Trust  
Atlanta, Georgia<sup>1</sup>

### Summary of selected provisions only. Consult with state law.

“Default” rules under the UTC may be overridden by express terms in the governing instrument (except as limited under the particular state statutes). “Mandatory” rules may not be overridden by the terms of the governing instrument (subject to effective date limitations under the particular state statutes). Effective date grandfathering under the UTC is determined by (1) date of acceptance of trusteeship before enactment of UTC, (2) an irrevocable trust created before enactment, or (3) a revocable trust that becomes irrevocable before enactment (however, the particular grandfathering provisions should be carefully consulted due to variations in state law).

State/Duty	813(a): Duty to keep reasonably informed.	813(a): Duty to respond to requests for information.	813(b)(1): Duty to provide a copy of the trust instrument.	813(b)(2): Duty to notify of acceptance of trusteeship.	813(b)(3): Duty to notify of trust existence and beneficiary rights.	813(b)(4): Duty to notify of change in compensation.	813(c): Duty to provide annual reports.
NCCUSL §105 §813	Default	Mandatory <u>2004 Amendment:</u> Added optional provision added to make mandatory for qualified beneficiaries age 25 and over.	Default	<u>2004 Amendment:</u> Added optional provision added to make mandatory for qualified beneficiaries age 25 and over.  Also added optional new 813(e) providing that this section does not apply to a trustee who accepts a trusteeship before the effective date of the UTC, to an irrevocable trust created before the effective date, or to a revocable trust that becomes irrevocable before the effective date.	<u>2004 Amendment:</u> Added optional provision added to make mandatory for qualified beneficiaries age 25 and over.  Also added optional new 813(e) providing that this section does not apply to a trustee who accepts a trusteeship before the effective date of the UTC, to an irrevocable trust created before the effective date, or to a revocable trust that becomes irrevocable before the effective date.	Default	Default

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Alabama §19-3B-105 §19-3B-813	Default	Mandatory	Default	Default; applies post January 1, 2007	Default; applies post January 1, 2007	Default	Default
Arizona §14-10105 §14-10813 §14-10110	Default	Mandatory, subject to determination by trustee that it is unreasonable under the circumstances	Default; only requires providing relevant portions of trust instrument	Default; applies post January 1, 2009	Default; applies post January 1, 2009	Default	Default <b>See also §14-10110</b> , which provides with respect to post January 1, 2009 charitable trusts for certain mandatory disclosures to the Attorney General including (1) copies of portions of charitable portions of trust instrument, (2) trustee information, (3) and 30 days advance notice to changes in place of administration, charitable purpose, court proceedings, and compensation and also any dissolution of the charitable trust
Arkansas §28-73-105 §28-73-813	Default; applies post September 1, 2005	Default; applies post September 1, 2005	Default; applies post September 1, 2005	Default; applies post September 1, 2005	Default; applies post September 1, 2005	Default; applies post September 1, 2005	Default; applies post September 1, 2005

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<b>District of Columbia</b> §19-1301.05 §19-1308.13	Default; applies post March 10, 2004	Mandatory; applies post March 10, 2004; and subject to right of the settlor to (1) waive or modify during his lifetime and lifetime of spouse, and (2) designate an alternate person to receive notice	Default; applies post March 10, 2004	Mandatory as to beneficiaries age 25 and over; applies post March 10, 2004; and subject to right of the settlor to (1) waive or modify during his lifetime and lifetime of spouse, (2) designate a different age for mandatory notice, and (3) designate an alternate person to receive notice	Mandatory as to beneficiaries age 25 and over; applies post March 10, 2004; and subject to right of the settlor to (1) waive or modify during his lifetime and lifetime of spouse, (2) designate a different age for mandatory notice, and (3) designate an alternate person to receive notice	Default; applies post March 10, 2004	Default; applies post March 10, 2004
<b>Florida</b> §736.0105 §736.0813 §736.08135	Default	Mandatory	Mandatory	Mandatory; applies post July 1, 2007	Mandatory; applies post July 1, 2007	N/A	Mandatory required statutory accountings (for all accounting periods beginning on or after January 1, 2003) that include:  all transactions, compensation, gains, losses, valuation of trust assets, significant changes in investments and other transactions, allocation of items between income and principal, distribution plans.  UTC provisions apply to post July 1, 2007 accountings

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<b>Kansas</b> <b>§58a-105</b> <b>§58a-813</b>	Default; does not apply to non-spouse beneficiaries so long as spouse is distributee or has power of appointment and another qualified beneficiary is issue of spouse	Default; does not apply to non-spouse beneficiaries so long as spouse is distributee or has power of appointment and another qualified beneficiary is issue of spouse	Default; does not apply to non-spouse beneficiaries so long as spouse is distributee or has power of appointment and another qualified beneficiary is issue of spouse	Default; does not apply to non-spouse beneficiaries so long as spouse is distributee or has power of appointment and another qualified beneficiary is issue of spouse	Default; does not apply to non-spouse beneficiaries so long as spouse is distributee or has power of appointment and another qualified beneficiary is issue of spouse	Default; does not apply to non-spouse beneficiaries so long as spouse is distributee or has power of appointment and another qualified beneficiary is issue of spouse	Default; does not apply to non-spouse beneficiaries so long as spouse is distributee or has power of appointment and another qualified beneficiary is issue of spouse
<b>Kentucky</b> <b>§386B.1-030</b> <b>§386B.8-130</b>	Default	Default	Default	Default; applies post July 15, 2014	Default; applies post July 15, 2014	Default.	Default  For irrevocable trusts, mandatory duty to provide at least one qualified beneficiary, age 25 or over, or a designated fiduciary for such person, notice of the trust's existence, the trustee, and the right to reports. If trust prohibits disclosure, trustee selects recipient. Does not apply to a trustee who accepts office before July 15, 2014, a pre-effective date irrevocable trust, or a revocable trust that becomes irrevocable before the effective date.
<b>Maine</b> <b>T. 18B §105</b> <b>T. 18B §813</b>	Default; may waive or limit subject to statutory limit as to spouse; may designate surrogate to receive notice for any beneficiary	Mandatory; may waive or limit subject to statutory limit as to spouse; may designate surrogate to receive notice for any beneficiary	Default; may waive or limit subject to statutory limit as to spouse; may designate surrogate to receive notice for any beneficiary	Mandatory for qualified beneficiaries age 25 and over; may waive or limit subject to statutory limit as to spouse; may designate surrogate to receive notice for any qualified beneficiary; applies post July 1, 2005	Mandatory for qualified beneficiaries age 25 and over; may waive or limit subject to statutory limit as to spouse; may designate surrogate to receive notice for any beneficiary; applies post July 1, 2005	Default; may waive or limit subject to statutory limit as to spouse; may designate surrogate to receive notice for any beneficiary	Default

<b>State/Duty</b>	<b>813(a): Duty to keep reasonably informed.</b>	<b>813(a): Duty to respond to requests for information.</b>	<b>813(b)(1): Duty to provide a copy of the trust instrument.</b>	<b>813(b)(2): Duty to notify of acceptance of trusteeship.</b>	<b>813(b)(3): Duty to notify of trust existence and beneficiary rights.</b>	<b>813(b)(4): Duty to notify of change in compensation.</b>	<b>813(c): Duty to provide annual reports.</b>
<b>Maryland</b> <b>§14.5-105</b> <b>§14.5-813</b>	N/A	Mandatory; upon request; unless unreasonable under the circumstances.	Mandatory; upon request; unless unreasonable under the circumstances.	Mandatory for beneficiaries over age 25; applies post January 1, 2015	Mandatory for beneficiaries over age 25; applies post January 1, 2015	n/a	Mandatory; upon request.
<b>Massachusetts</b> <b>ALM GL ch 203E §105</b> <b>ALM GL ch 203E §813</b>	Default	Default	N/A	N/A	N/A	N/A	Default
<b>Michigan</b> <b>§700.7105</b> <b>§700.7814</b>	Default; may be waived	Mandatory; subject to determination by trustee that it is unreasonable under the circumstances; may be waived	Mandatory; must be requested; subject to determination by trustee that it is unreasonable under the circumstances; only requires providing relevant portions of trust instrument; may be waived	Mandatory; must notify within 63 days of acceptance; may be waived; applies to acceptance post April 1, 2010	Mandatory; must notify within 63 days of trustee's knowledge of trust existence; may be waived; applies to trusts created post April 1, 2010	Default; may be waived	Default; may be waived
<b>Minnesota</b> <b>§501C.0105</b> <b>§501C.0813</b>	Default; settlor may override where trust terms require keeping settlor or another person (not a fiduciary and with no duties) reasonably informed, and with right to information and standing to enforce trust. If trust prohibits all disclosure, trustee may petition court.	Default	N/A	N/A	N/A	N/A	N/A

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<b>Mississippi</b> §91-8-105 §91-8-813	Mandatory; applies post July 1, 2014; settlor or protector may waive during settlor's and spouse's lifetimes; or designate surrogate to receive notice.	Mandatory; settlor or protector may waive during settlor's and spouse's lifetimes; or designate surrogate to receive notice.	n/a	Mandatory for beneficiaries 25 and over; applies post July 1, 2014; may be waived by settlor or protector during settlor's and spouse's lifetimes; to change the age for receipt of information; or to designate surrogate.		n/a	n/a
<b>Missouri</b> §456.1-105 §456.8-813	Default; applies post January 1, 2005. A trustee is presumed to have fulfilled his duty if the trustee complies with other statutory notice provisions	Mandatory; applies post January 1, 2005	Default; applies post January 1, 2005	Default; must notify within 120 days; applies post January 1, 2005	Mandatory for beneficiaries age 21 and over; must notify within 120 days; may name any permissible distributee as surrogate to receive notice for his ancestors or lineal descendants; applies post January 1, 2005	Default; applies post January 1, 2005	Default; applies post January 1, 2005
<b>Montana</b> §72-38-813 §72-38-813	Default	Default	Default	Default; applies post October 1, 2013	Default; applies post October 1, 2013	Default	Default
<b>Nebraska</b> §30-3805 §30-3878	Mandatory	Mandatory	Default	Default; applies post January 1, 2006	Default; applies post January 1, 2006	Default	Default

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<b>New Hampshire</b> §564-B:1-105 §564-B:8-813	Default; applies post October 1, 2004. Also includes affirmative duty for trust advisors, trust protectors, and other fiduciaries to provide information to the trustee. May satisfy by providing trust instrument, trustee and trust information, and trustee report.  If trustee bound by confidentiality restrictions, may require beneficiary to keep confidential as a condition of disclosure.	Default; applies post October 1, 2004	Default; applies post October 1, 2004	Default; applies post October 1, 2004	Default; applies post October 1, 2004	Default	Default; applies post October 1, 2004 (different grandfathering provisions for irrevocable and revocable trusts)
<b>New Jersey</b> §N.J.S. 3B:31-5 §N.J.S. 3B:31-67	Default.	Default; mandatory for qualified beneficiaries age 35 and over upon request.	Default; mandatory for qualified beneficiaries age 35 and over upon request.	N/A	N/A	N/A	Not mandatory, and applicable only where trustee seeks to shorten statute of limitations under N.J.S. 3B:31-74.
<b>New Mexico</b> §46A-1-105 §46A-8-813	Default	Mandatory Waiver only effective where there is an institutional trustee	Default	Mandatory for beneficiaries age 25 and over  Waiver only effective where there is an institutional trustee	Mandatory for beneficiaries age 25 and over  Waiver only effective where there is an institutional trustee	Default	Default
<b>North Carolina</b> §36C-1-105 §36C-8-813	Default; may satisfy by providing trustee's report	Default	Default	N/A	N/A	N/A	Optional report to satisfy duty to keep reasonably informed

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<b>North Dakota</b> §59-09-05 §59-16-13	Default	Default; subject to determination by trustee that it is unreasonable under the circumstances.	Default; only requires providing relevant portions of trust instrument.	Default; applies post August 1, 2007	Default; applies post August 1, 2007	Default	Default
<b>Ohio</b> §5801.04 §5808.13	Default	Mandatory; may designate surrogate to receive notice	Default; may provide partial trust instrument unless request otherwise	Mandatory for beneficiaries age 25 and over; applies post January 1, 2007	Mandatory for beneficiaries age 25 and over; applies post January 1, 2007	Default	Default; applies post January 1, 2007
<b>Oregon</b> §130.020 §130.710	Default  If trustee bound by confidentiality restrictions, may require beneficiary to keep confidential as a condition of disclosure.  Information only given to spouse if spouse survives, is financially capable, is the only permissible distributee of the trust, and all of the other qualified beneficiaries are the spouse's descendants.	Mandatory; may waive or modify during life and during spouse's life; may designate surrogate to receive notice	Default	Mandatory; may waive or modify during life and during spouse's life; may designate surrogate to receive notice	Mandatory; may waive or modify during life and during spouse's life; may designate surrogate to receive notice  If beneficiary's only interest in trust is distribution of specific item or amount of money, need not notify of right to report unless beneficiary has not received interest six months after trust becomes irrevocable; applies post January 1, 2010	Default	Default; must also provide upon termination, and reports containing information about trust termination must be provided to qualified beneficiaries and any designated surrogate; applies post January 1, 2010  If beneficiary's only interest in trust is distribution of specific item or amount of money, need not send reports unless beneficiary has not received interest six months after trust becomes irrevocable; applies post January 1, 2010



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<b>Pennsylvania</b> <b>20 PA CS §7705</b> <b>20 PA CS §7780.3</b>	The provisions are mandatory post January 1, 2006 (with some extra time for compliance for pre-effective date trusts, and require: (1) duty to respond to reasonable requests for information, (2) various notices upon the happening of a death or incapacity event, (3) notice upon a change in trusteeship, (4) contents of notice include existence of trust, identity of settlor, trustee information, right to a copy of the trust document, and right to annual report. Statute also provides for appointment of surrogate to receive information.						
<b>South Carolina</b> <b>§62-7-105</b> <b>§62-7-813</b>	Default	Default	Default	Default; applies January 1, 2006	Default; applies post January 1, 2006	Default	Default
<b>Tennessee</b> <b>§35-15-105</b> <b>§35-15-813</b>	Default; applies post July 1, 2004; does not apply if settlor directs otherwise in writing  If trustee bound by confidentiality restrictions, may require beneficiary to keep confidential as a condition of disclosure	Default; beneficiary must reimburse the trustee for expenses  If trustee bound by confidentiality restrictions, may require beneficiary to keep confidential as a condition of disclosure	N/A	N/A	Default; statutory expansion of contents of required notice; applies post July 1, 2004; does not apply if settlor directs otherwise in writing	N/A	N/A
<b>Utah</b> <b>§75-7-105</b> <b>§75-7-811</b>	Default	Default	Default	Default	Default	Default	Default
<b>Vermont</b> <b>T. 14A §105</b> <b>T. 14A §813</b>	Default; beneficiary may waive; N/A if trustee reasonably believes assets are < \$10,000  Limited exception for keeping AG informed as to charitable trusts; see 813(f)	Default; subject to determination by trustee that it is unreasonable under the circumstances; beneficiary may waive; N/A if trustee reasonably believes assets are < \$10,000	Default; upon request; beneficiary may waive; N/A if trustee reasonably believes assets are < \$10,000	Default; applies post July 1, 2009; beneficiary may waive; N/A if trustee reasonably believes assets are < \$10,000	Default; applies post July 1, 2009; beneficiary may waive; N/A if trustee reasonably believes assets are < \$10,000	Default; beneficiary may waive; N/A if trustee reasonably believes assets are < \$10,000	Default; must also provide report upon trust termination or vacancy in trusteeship; beneficiary may waive; N/A if trustee reasonably believes assets are < \$10,000

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<b>Virginia</b> §64.2-703 §64.2-775	Default Good faith exception	Default Good faith exception	Default	Default; applies post July 1, 2006	Default; applies post July 1, 2006	Default	Default; applies post July 1, 2006
<b>West Virginia</b> §44D-1-105 §44D-8-813	Default	Default	Default	Default; applies post July 1, 2011	Default; applies post July 1, 2011	Default	Default
<b>Wisconsin</b> §701.0105 §701.0813	Default	Default	Default	Default; applies post July 1, 2014	Default; applies post July 1, 2014	Default	Default; applies post July 1, 2014
<b>Wyoming</b> §4-10-105 §4-10-813	Default	Default	Default	Default	Default	Default	Default