

PA UTA Required Notices Under § 7780.3(b)-(l)

Triggering Event	Revocable Trusts	Irrevocable Trusts
Death of Settlor after November 6, 2006	Notify current beneficiaries, executor of settlor's estate, settlor's spouse or, if the settlor's spouse is incapacitated, the spouse's guardian and settlor's children who is at least 18 years old and the guardian, if any, of each child who is younger than 18 years old within 30 days of knowing of death	Notify current beneficiaries within 30 days of knowing of death or within 30 days of learning that a person who did not previously receive a notice is a current beneficiary if at the time trustee knows that the settlor is then deceased With a testamentary trust, current beneficiaries are to be notified within 30 days after the trust is first funded.
Incapacity of Settlor after November 6, 2006	Notify settlor's guardian within 30 days of knowing of adjudication	Notify current beneficiaries within 30 days of knowing of adjudication or within 30 days of learning that a person who did not previously receive a notice is a current beneficiary if at the time trustee knows that the settlor has been adjudicated incapacitated.
Change of Trustee *notice here only includes trustee's name, address and phone number	No notice but trustee shall notify the settlor in writing of the change	Notify current beneficiaries and trustee shall notify the settlor in writing of the change
Any Beneficiary Reasonably Requests Information	No information required to be given	Provide reasonable information promptly if settlor is deceased

***Current Beneficiary** - A person 18 years of age or older to or for whom income or principal of a trust must be distributed currently or a person 25 years of age or older to or for whom income or principal of a trust may, in the trustee's discretion, be distributed currently.

***Notice includes the following:** (1) The fact of the trust's existence. (2) The identity of the settlor. (3) The trustee's name, address and telephone number. (4) The recipient's right to receive upon request a copy of the trust instrument. (5) Each current beneficiary's right to receive, at least annually, upon request, periodic written financial reports concerning the trust.

Note: Notice must be accomplished in a manner reasonably suitable under the circumstances and likely to result in receipt of the notice or document. Permissible methods of notice or for sending a document include first-class mail, personal delivery, delivery to the person's last known place of residence or place of business and a properly directed electronic message.