**ESTATE/TRUST LITIGATION**

With Regard to Administration of the Estate/Trust

Insufficient, excessive, and/or improper distributions

* Insufficient distributions
* Excessive distributions
* Improper distributions
* Failure to account properly (Uniform Principal and Income Act)

Improper investments

* Uniform Prudent Investor Act
* Lack of process to make appropriate investments

Self-dealing/conflicts of interest

* Lack of disclosure
* Best interests of beneficiaries

Excessive trustee compensation

Ambiguous trust provisions

Fiduciary standards in Idaho law:

1. Personal representative has the same standards of care as trustees. I.C.§15-3-703 and 15-7-302

2. Duty to inform and account to beneficiaries. I.C.§15-7-303

3. Prudent investor rule. I.C. §68-501

4. Duty to review and appropriately adjust initial assets of trust. I.C.§68-504

5. Duty of loyalty (administration solely for the best interests of beneficiaries). I.C. §68-505

6. Duty of impartiality (balancing interests of multiple beneficiaries). I.C . §68-506

7. Duty to allocate receipts and disbursements to principal and income. I.C. §68-10-103