

Checklist—Partial and Final Accounts for Estate Administration

(Disclaimer: This checklist is intended as a guideline only and is subject to modification by the Court at any time)

COURT COSTS ARE DUE AT TIME OF FILING ANY ACCOUNT (SEE LAKE COUNTY LOCAL RULE 58):

Please call the Court for the total amount of court costs due before submitting an Account.

A Final and Distributive Account is due 6 months from date of appointment, unless extension of administration is approved by the Court. See R.C 2109.301. See also Superintendence Rule 78 and Lake County Local Rule 64.3 for information regarding citations for late filings.

IF ADDITIONAL TIME TO FILE A FINAL AND DISTRIBUTIVE ACCOUNT IS NEEDED:

- ☐ Application and Entry to Extend Administration (Form 13.8)

OR

- ☐ Notice to Extend Administration (Form 13.10)
 - Has to meet one of the qualifications on the notice.
 - If this is applicable, then the final account is due 13 months after the date of appointment.

**Any request for an extension must contain a clear and concise statement establishing reasonable cause for why additional time is needed.*

IF THE ACCOUNT IS A FINAL AND DISTRIBUTIVE ACCOUNT:

- ☐ Fiduciary's Account (Form 13.0)
 - If real estate is sold, a settlement/escrow statement must accompany the account.
 - Proof of paid funeral bill must be submitted with the account.
 - Proof of payment of bond premium, if applicable, must be submitted with the account.
 - If an appraiser was appointed, proof of payment of appraiser must be submitted with the account.
- ☐ Receipts and Disbursements (Form 13.1)
- ☐ Certificate of Service of Account to Heirs or Beneficiaries (Form 13.9)

ATTORNEY FEES: Final Account Only (Superintendence Rule 71(B))

- ☐ Computation of Ordinary Attorney Fees (LCPC Form 4.0) or Motion for Extraordinary Attorney Fees must be submitted in compliance with Lake County Local Rules 71.2-71.6.

FIDUCIARY FEES: Final Account

- ☐ Computation of Executor or Administrator Fees (LCPC Form 4.02) or Application for Extraordinary Fees must be submitted in compliance with R.C. 2113.35 and Lake County Local Rule 72.

**In estates where the attorney or member of the attorney's firm is the fiduciary, requests for attorney and fiduciary compensation must be made by motion and in compliance with Lake County Local Rules 71.2-71.6.*

IF THE ACCOUNT IS A WAIVER OF PARTIAL ACCOUNT OR A PARTIAL ACCOUNT:

A Waiver of Partial Account or a Partial Account may not be filed unless the estate has been previously approved for extended administration.

- ☐ Waiver of Partial Account (Form 13.4)
 - Signed by all of the beneficiaries listed on page 2 of Form 1.0 if there is a Will in the estate, or page 1 of Form 1.0 if there is no Will in the estate.

OR

- ☐ Partial Fiduciary's Account (Form 13.0)
 - Receipts and Disbursements (Form 13.1)
 - Assets Remaining in Fiduciary's Hands (Form 13.2) (accompanied by voucher/bank statement(s) reflecting remaining balance listed on Form 13.2 if applicable)
 - Certificate of Service of Account to Heirs or Beneficiaries (Form 13.9)

ANY SUBSEQUENT PARTIAL ACCOUNTS:

You may file either the above paperwork for Waiver of Partial Account or a Partial Account.

**A Third Partial Account and beyond must be accompanied by a Status Letter. The Court reserves the right to reject the filing of a Waiver of Partial Account or a Partial Account if the Court deems it is in the best interest of the administration of the estate to do so.*

ATTORNEY FEES: Waiver of Partial Account or Partial Account (Superintendence Rule 71(B)).

Pursuant to Superintendence Rule 71(B), "[a]ttorney fees for the administration of estates shall not be paid until the final account is prepared for filing unless otherwise approved by the court upon application and for good cause shown." Any application for fees shall be submitted with a proposed Judgment Entry and filed in compliance with Lake County Local Rules 71.4 and 71.5.

FIDUCIARY FEES: Partial Account

Computation of Executor or Administrator Fees (LCPC Form 4.02) must be submitted in compliance with R.C. 2113.35 and Lake County Local Rule 72.

CERTIFICATE OF TERMINATION: This may be filed in lieu of a Final and Distributive Account. This only applies if the fiduciary is also the sole beneficiary of the estate. If there are co-fiduciaries, they may also file if they are the sole beneficiaries of the estate.

- ☐ Certificate of Termination (Form 13.6)
 - Proof of paid funeral bill, settlement/escrow statement if applicable, and calculation of attorney fees, if any, must be submitted with Form 13.6.

Lake County Court of Common Pleas
Division of Probate
Judge Mark J. Bartolotta



Lake County Courthouse, West Annex
25 North Park Place,
Painesville, Ohio 44077
Mail To: P.O Box 490 Painesville,
Ohio 44077
#440-350-2626
www.lakecountyohio.gov/probatelco

**PROBATE COURT OF LAKE COUNTY, OHIO
JUDGE MARK J. BARTOLOTTA**

ESTATE OF _____, DECEASED
CASE NO. _____

FIDUCIARY'S ACCOUNT
[R.C. 2109.30, 2109.301 and 2109.32]

[Executors and Administrators]

The fiduciary offers the account given below and on the attached itemized statement of receipts and disbursements. The fiduciary states that the account is correct, and asks that it be approved and settled.

[Check one of the following]

- ☐ This is a partial account. A statement of the assets remaining in the fiduciary's hands is attached.
- ☐ This is a final account. A statement of the assets remaining in the fiduciary's hands for distribution to the beneficiaries is attached.
- ☐ This is an account of distribution, and fiduciary asks to be discharged upon its approval and settlement.
- ☐ This is a final and distributive account, and the fiduciary asks to be discharged upon its approval and settlement.
- ☐ This is a supplemental final account.

[Complete if this is a partial account, or if one or more accounts have previously been filed in the estate] The period of this account is from _____ to _____

[Complete if applicable] Accounts previously filed in the estate, the accounting periods, and the fiduciary and attorney fees paid for each period, are as follows:

Date Filed	Accounting Period	Fiduciary Fees Paid	Attorney Fees Paid
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____

Note:

2117.06(K) states: "The distributee may be liable to the estate up to the value of the distribution and may be required to return all or any part of the value of the distribution if a valid claim is subsequently made against the estate within the time permitted under this section."

2109.32(C) states: "The rights of any person with a pecuniary interest in the estate are not barred by approval of an account pursuant to division (A) and (B) of this section. These rights may be barred following a hearing on the account pursuant to section 2109.33 of the Revised Code."

CASE NO. _____

This account is recapitulated as follows:

RECEIPTS

Personal property not sold	\$ _____
Proceeds from sale of personal property	\$ _____
Real property not sold	\$ _____
Proceeds from sale of real property	\$ _____
Income	\$ _____
Other receipts	\$ _____
Total receipts	\$ _____

DISBURSEMENTS

Fiduciary fees this accounting period	\$ _____
Attorney fees this accounting period	\$ _____
Other administration costs and expenses	\$ _____
Debts and claims against estate	\$ _____
Ohio and federal estate taxes	\$ _____
Personal property distributed in kind	\$ _____
Real property transferred	\$ _____
Other distribution to beneficiaries	\$ _____
Other disbursements	\$ _____
Total disbursements	\$ _____

BALANCE REMAINING IN FIDUCIARY'S HANDS \$ _____

Attorney

Fiduciary

Attorney Registration No.

Date

Phone No.

ENTRY SETTING HEARING

The court sets _____, at _____ o'clock _____.M., as the date and time for hearing the above account.

Date

Probate Magistrate

**PROBATE COURT OF LAKE COUNTY, OHIO
JUDGE MARK J. BARTOLOTTA**

ESTATE OF _____, DECEASED
CASE NO. _____

RECEIPTS AND DISBURSEMENTS
[Attach to Fiduciary's Account]

Page ____ of ____ pages

Following is an itemized statement of receipts and disbursements by the fiduciary in the administration of his trust.

Item	Voucher Number	Value or Amount	Value or Amount
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____

Date

Fiduciary

CASE NO. _____

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Item	Voucher Number	Value or Amount	Value or Amount
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
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_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____

Date

Fiduciary

**PROBATE COURT OF LAKE COUNTY, OHIO
JUDGE MARK J. BARTOLOTTA**

ESTATE OF _____, DECEASED
CASE NO. _____

ASSETS REMAINING IN FIDUCIARY'S HANDS
[Attach to partial or final Fiduciary's Account]

Page ____ of ____ pages

The estate assets remaining in fiduciary's hands are recapitulated as follows:

Tangible personal property	\$ _____
Intangible personal property	\$ _____
Total personal property	\$ _____
Real Estate	\$ _____
Total assets remaining in fiduciary's hands	\$ _____

Following is an itemized statement of estate assets remaining in fiduciary's hands:

Item	Value or Amount	Value or Amount
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

CASE NO. _____

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Item	Value or Amount	Value or Amount
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
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_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

Date

Fiduciary

Prepared By:

Attorney's Name _____

Address _____

Phone No. _____

**PROBATE COURT OF LAKE COUNTY, OHIO
JUDGE MARK J. BARTOLOTTA**

ESTATE OF _____, DECEASED
CASE NO. _____

**CERTIFICATE OF SERVICE OF ACCOUNT
TO HEIRS OR BENEFICIARIES**
[R.C. 2109.32]

This is to certify that a true and accurate copy of the _____ account was
served _____ upon all beneficiaries of the estate except:
Date
Type of Account

- ☐ The following heir or beneficiary whose address is unknown: _____

- ☐ The following beneficiary of a specific bequest or devise who has received his or her distribution
and for which a receipt has been filed or exhibited with the Court: _____

Attorney

Fiduciary

Attorney Registration No. _____