

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



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