

# INSTRUCTIONS FOR FULL ADMINISTRATION OF AN ESTATE

This checklist is intended as a guideline only and should not be relied upon as a comprehensive list of fiduciary duties in the administration of a decedent's estate.

**The following are necessary at the initial filing:**

1. If decedent created a will, the original will.
2. Evidence of death per Local Rule 60.1 (C).
3. Filing fee - **\$225.00** deposit. Please confirm the amount with the cashier since filing fees may have changed subsequent to the publication of this instruction sheet. **The fee must be paid in cash, money order, MasterCard, Discover, or American Express. No personal checks will be accepted.**

The forms may be obtained from the Issue Desk on the 9<sup>th</sup> floor of the Probate Court, 230 E. 9<sup>th</sup> Street, Cincinnati, Ohio or by downloading the forms from the web site.

**PROCEDURAL STEPS**

**STATUTORY TIME LIMIT**

<p>1. Surviving Spouse, Next of Kin, Legatees and Devisees (1.0) [R.C. 2105.06]</p> <ul style="list-style-type: none"> <li>- On <i>front</i> of form, list all <i>next of kin</i> (those people who are or would be entitled to inherit <i>if</i> there were no will), on <i>back</i> of form, list all others named in will (if decedent left a will).</li> <li>- Be sure to specify <i>complete</i> addresses of all of those listed.</li> </ul>	<p>On opening any estate</p>
<p>Classification Form for Estates (H.C. 1.01)</p> <ul style="list-style-type: none"> <li>- Complete form.</li> <li>- If there is a surviving spouse and (s)he is not taking everything under the will or there is a surviving spouse and the date of death is on or after 1/1/2002, a citation to elect will be issued to the surviving spouse (A1).</li> <li>- If the (co)beneficiary and the (co)fiduciary are the same person or the same two people, a Certificate of Termination should be used (A2).</li> <li>- If one of the reasons for an extension of time to complete the administration of the estate applies, check that box (for dates of death on or after 1/1/02)</li> <li>- Go to the public terminal computer, select (2) "case index &amp; docket", type in the last name of decedent, check for "Will Dep" under the name of the decedent, get case # (if there is a will on deposit listed under decedent's name), go to Issue Desk, request that the will be produced.</li> <li>- After reading and understanding form 1.01 certification language, sign.</li> </ul>	<p>On opening any estate</p>

<p>2. Application to Probate Will (2.0) [R.C. 2107.11, 2107.18, 2107.19]</p> <ul style="list-style-type: none"> <li>- Complete information <b>(Note: If no Will, proceed directly to Step 3)</b></li> </ul>	<p>On opening estate and presentation of Will</p>
<p>Waiver of Notice of Probate of Will (2.1) [R.C. 2109.19(A)(2)] Notice of Probate of Will (2.2) [R.C. 2107.19(A)(1)]</p> <ul style="list-style-type: none"> <li>- All parties who are listed on the front and back of 1.0 are entitled to be notified of the probate of the will. You must either obtain a waiver from each individual (2.1) or perfect certified mail notice (2.2) on each individual.</li> <li>- If certified mail notice is used, present certified mail return (green card) and a copy of the notice that was sent to each individual to the magistrate assigned to your case.</li> </ul>	<p>With application or before form 2.4 (Within 120 days of appointment) <b>(If date of death is on or after 1/1/2002 then within 2 months of admitting will to probate)</b></p> <p>If notice is given within 120 days of appointment <b>If date of death is on or after 1/1/2002 notice must be given within 2 weeks of admitting will to probate</b></p>
<p>Entry Admitting Will to Probate (2.3) [R.C. 2107.18]</p> <ul style="list-style-type: none"> <li>- Fill in the name of the decedent only, the magistrate will sign and date the form.</li> </ul>	<p>Upon presentation of Will</p>
<p>Certification of Service of Notice of Probate of Will (2.4) [R.C. 2107.19(A)(3)]</p> <ul style="list-style-type: none"> <li>- This form is filed after all waivers and/or certified mail notices of probate of will have been obtained.</li> <li>- <b>If date of death is on or after 1/1/2002 within 2 months of admitting will to probate or applicant and attorney will be <u>cited to appear</u></b></li> </ul>	<p>Within 120 days of appointment</p> <p><b>If date of death is on or after 1/1/2002 within 2 months of admitting will to probate</b></p>
<p>Election of Spouse [R.C. 2106.01]</p> <ul style="list-style-type: none"> <li>- Citation to Elect is sent out by the Court to the Surviving Spouse by certified mail after the inventory is filed.</li> <li>- <b>If date of death is on or after 1/1/2002 Citation to Surviving Spouse to Exercise Elective Rights and Summary of General Rights of Surviving Spouse are sent out by the Court to the Surviving Spouse by certified mail after the fiduciary is appointed. Form 8.6 Waiver of Service to Surviving Spouse of the Citation to Elect <u>must</u> be filed at the time of issuing of the letters of authority to dispense with the serving of the</b></li> </ul>	<p>Anytime after death of decedent but not later than one month after service of citation to elect</p> <p><b>If date of death is on or after 1/1/2002 Surviving Spouse must exercise spousal rights within 5 months from date of service or those rights are waived.</b></p>

<p><b>citation</b></p> <ul style="list-style-type: none"> <li>- Election of Surviving Spouse to Take Under Will (8.1)</li> <li>- Election of Surviving Spouse to Take Against Will (8.2)</li> <li>- <b>Surviving Spouse must appear before magistrate when electing to take against the will.</b></li> </ul>	
<p>Will Contest [R.C. 2107.71, 2107.76] No form</p>	<p>For dates of deaths <b>before 1/1/2002</b> within <b>four</b> months of filing of Certificate of Service of Notice of Probate of Will Loc R. 59.1(B) For dates of death <b>on or after 1/1/2002</b> within <b>three</b> months of filing of Certificate of Service of Notice of Probate of Will</p>
<p>3. Application for Authority to Administer Estate (H.C.4.0) [R.C. 2109.02, 2113.07]</p> <ul style="list-style-type: none"> <li>- Complete information.</li> <li>- Applicant must estimate the value of the estate.</li> <li>- If applicant owes the estate or is owed by the estate, the applicant must report this. Any claim that the applicant has against the estate must be filed within three months of appointment.</li> </ul>	<p>After probate of will; if no will, any time after death</p>
<p>Entry Setting Hearing on Application to Administer Estate (HC 4.01)</p> <ul style="list-style-type: none"> <li>- Fill in the name of the decedent only, the magistrate will fill in the hearing date &amp; time and sign &amp; date the form.</li> <li>- Unless nominated in the will, if the applicant is the decedent's surviving spouse or next of kin, the hearing will be set before a magistrate. If the applicant is neither surviving spouse nor next of kin, the hearing will be set before the Judge.</li> </ul>	<p>With the filing of the Application to Administer</p>
<p>Fiduciary's Bond (4.2) [R.C. 2109.94, 2109.07, 2109.09]</p> <ul style="list-style-type: none"> <li>- Applicant must execute and date form. <b>Bond must be executed by an agent whose power of attorney is on file with the court.</b></li> <li>- The bond shall be twice the value of the estate (minimum \$20,000).</li> </ul>	<p>Before appointment when not dispensed with by will or law</p>

<p>Waiver of Right to Administer Estate (4.3) [R.C. 2113.07]</p> <ul style="list-style-type: none"> <li>- All next of kin and the surviving spouse (everyone on front of form 1.0) must waive their right to administer estate, if the person applying is not the person nominated in the will.</li> </ul>	<p>Filed with application or before appointment</p>
<p>Notice of Hearing on Appointment of Fiduciary (4.4)</p> <ul style="list-style-type: none"> <li>- If the applicant was not appointed by the will to be executor, those next of kin and surviving spouse who have not waived their right to administer must be sent certified mail notice.</li> </ul>	<p>Prior to appointment</p>
<p>Fiduciary's Acceptance (H.C. 4.8)</p> <ul style="list-style-type: none"> <li>- Complete name of decedent, sign and date.</li> </ul> <p><b>Note: The Court will hold applicant responsible for the duties described on the form.</b></p>	<p>Prior to appointment</p>
<p>Entry Appointing Fiduciary; Letters of Authority (4.5) [R.C. 2113.05, 2113.06]</p> <ul style="list-style-type: none"> <li>- Complete form in duplicate.</li> <li>- The court clerk will sign and date if approved by Judge or magistrate.</li> </ul>	<p>At the time of filing the Application to Administer</p>
<p>4. Appointment of Appraiser and Entry (H.C. 3.0) [R.C. 2115.06]</p> <ul style="list-style-type: none"> <li>- If there are assets in the estate which values are not readily ascertainable, an appraiser must be appointed by the fiduciary and approved by the Court to appraise those assets.</li> <li>- Auditor value.</li> <li>- Tangible personal property that has an aggregate value of \$5,000 or more must be appraised.</li> </ul>	<p>Prior to Appointment</p>
<p>5. Inventory and Appraisal (6.0) [R.C. 2115.02]</p> <ul style="list-style-type: none"> <li>- Fiduciary must list values of assets in the estate. Get appraiser's values for assets which are not readily ascertainable.</li> <li>- All real estate must be appraised.</li> <li>- Tangible personal property that has an aggregate value of \$5,000 or more must be appraised.</li> </ul>	<p>Within three months after appointment unless Court grants extension for good cause</p>
<p>Schedule of Assets (6.1)</p> <ul style="list-style-type: none"> <li>- Specifically list each asset of the decedent's estate. Description should include bank account numbers, serial numbers, stock certificate numbers, and book, plat &amp; parcel numbers for real estate.</li> </ul>	<p>Filed with 6.0</p>

<p>Waiver of Notice of Hearing on Inventory (6.2) (or on back of Form 6.0) Notice of Hearing on Inventory (6.3) [R.C. 2115.16]</p> <ul style="list-style-type: none"> <li>- All parties who are listed on the front and back of Form 1.0 are entitled to be notified of the hearing on the inventory. You must either obtain a waiver from each individual (6.2) or perfect notice (6.3) on each individual.</li> <li>- Notice may be served by ordinary mail or by personally delivering a copy of the notice to the person entitled to receive it. An “Affidavit of Service” shall be filed.</li> <li>- Notice must be given no less than five (5) days prior to hearing.</li> </ul>	<p>Filed before approval of inventory Served by ordinary mail on all parties ordered by court unless waived</p>
<p>Entry Setting Hearing on Inventory (H.C. 6.4) [R.C. 2115.16]</p> <ul style="list-style-type: none"> <li>- Fill in the name of decedent only, the magistrate will fill in hearing date &amp; time and sign &amp; date form</li> </ul>	<p>Not less than 10 nor more than 30 days after filing inventory, unless continued to later date by Court.</p>
<p>Notice of Surviving Spouse of Taking of Inventory [R.C. 2115.04] Waiver of notice by spouse on back of Form 6.0</p>	<p>At least five days before taking of inventory</p>
<p>Exceptions to Inventory [R.C. 2115.16] No form</p>	<p>May be filed at any time prior to five days before hearing on inventory</p>
<p>Hearing on Exceptions to Inventory [R.C. 2115.16]</p>	<p>As set by Court</p>
<p>Entry Approving Inventory (H.C.6.5) [R.C. 2115.16]</p> <ul style="list-style-type: none"> <li>- Fill in the name of decedent and have attorney sign</li> </ul>	<p>After hearing on inventory or hearing on exceptions to inventory</p>
<p>Certificate of Fee Agreement</p>	<p>Due 30 days after Inventory is approved</p>
<p>Report of Newly Discovered Assets [R.C. 2113.69] No form</p>	<p>Within thirty days of receipt of such assets</p>
<p>6. Collection of Assets [R.C. 2113.25]</p>	<p>Within nine months of appointment of fiduciary</p>

7.	Election of the Surviving Spouse to Purchase Property [R.C. 2106.16] No form	After the filing of the inventory but not later than one month after the approval of the inventory
7A.	Election of Surviving Spouse to Receive Mansion House [R.C. 2106.10] Form H.C. 108.40	At or before final account or prior to Entry Relieving Estate from Administration
8.	Sale of Personal Property [R.C. 2113.40, 2113.41] Forms 9.0, 9.1, 9.2	Any time after appointment when Court is satisfied it would be for best interest of estate
	Report of Sale of Personal Property [R.C. 2113.42]	Within thirty days after sale
	Application for Sale/Transfer of Motor Vehicle & Entry (H.C.9.4) - Complete form and obtain necessary consents.	After appointment of fiduciary
9.	Application for Certificate of Transfer (12.0) [R.C. 2113.61] - Complete form	After approval of Inventory, but before final distribution of estate
	Certificate of Transfer (12.1) [R.C. 2113.61] - List each beneficiary's name, address, and the fractional interest that beneficiary is receiving from decedent's estate. Complete back of form. <b>This form must be prepared in duplicate.</b>	
	Entry Issuing Certificate of Transfer (12.2) [R.C. 2113.61] - Fill in the name of decedent only, the magistrate will approve.	
	Complaint for Sale of Real Estate [R.C. 2127.10] No form	When personal estate found to be insufficient to pay debts or Court determines it to be in best interest of estate <b>Inventory must be filed</b>
	Sale of Real Estate to Pay Legacies [R.C. 2127.03] No form	As soon as necessary (same as preceding) <b>Inventory must be filed</b>

10.	Application to Distribute Personal Property in Kind [R.C. 2113.55] Forms 10.0, 10.1, 10.2	When desired
11.	Determination of Heirship [R.C. 2123.01 et seq.] No form	Before distribution of estate
12.	Claims of Executor or Administrator [R.C. 2117.02] No Form - Set for hearing before the Judge if claim is greater than \$500. - Set for hearing before magistrate if claim is \$500 or less	Within three months after appointment
	Claims of Creditors [R.C. 2117.06] No form	Within 6 months of date of death of decedent
	Contingent Claims [R.C. 2117.37] No form	Within 6 months of date of death of decedent or within two months after cause of action accrues, whichever is later
	Allowance or Rejection of Claim [R.C. 2117.06] No form	Within thirty days after presentation
	Action on Rejected Claim [R.C. 2117.12] No form	Within two months after rejection if debt due, or within two months after debt becomes due
13.	Suits Against Executor or Administrator [R.C. 2117.30] No form	After five months following appointment or later as extended by Court; within two months after rejection of claim is due, or two months after the claim becomes due

<p>14. Application and Entry for Fixing Attorney Fees [R.C. 2113.36]</p> <ul style="list-style-type: none"> <li>- Need copy of hours attached to application</li> <li>- If amount over the guideline, application is set before the Judge.</li> </ul> <p>No form</p>	<p>Prior to filing of Final Account</p>
<p>15. Notice of Hearing on Attorney Fees (H.C. 210.07) Waiver and Consent to Attorney Fees (H. C. 210.06)</p> <ul style="list-style-type: none"> <li>- You must obtain a waiver from all parties who are residual beneficiaries (H.C. 210.06) or perfect certified mail notice (H.C. 210.07) on each individual when the attorney fees are above the guideline and set for hearing before the Judge.</li> <li>- If certified mail notice is used, present certified mail return (green card), a copy of the notice that was sent to each individual, and an affidavit stating that certified mail service has been completed to the Cashier for filing.</li> </ul>	
<p>Consent to Attorney Fees (H.C. 210.05)</p> <ul style="list-style-type: none"> <li>- If the attorney fees are within the guidelines, the residual beneficiaries may sign consent forms in lieu of an application and entry.</li> </ul>	
<p>16. Filing of Ohio Estate Tax [R.C. 5731.23]</p> <ul style="list-style-type: none"> <li>- Obtain tax forms at Issue Desk in Probate Court or on the Ohio Department of Taxation web site.</li> <li>- Forms filed in duplicate with original signatures – one copy stays with Probate Court and one copy taken to Auditor’s office where tax is paid (if owed) and then sent to Department of Taxation in Columbus.</li> <li>- <b>If date of death is between 1/1/2001 and 12/31/2001 and gross estate is under \$200,000 a return is not required to be filed.</b> <b>A Form 22 Certificate of Estate Tax Payment and Real Property Disclosure is filed instead with Probate Court only.</b></li> <li>- <b>If date of death is on or after 1/1/2002 and gross estate is under \$338,333 a return is not required to be filed.</b> <b>A Form 22 Certificate of Estate Tax Payment and Real Property Disclosure is filed instead with Probate Court only.</b></li> </ul>	<p>Filed and paid within nine months of date of death of decedent unless extension granted by tax department.</p>

17. Filing of Federal Estate Tax Form 706	Filed and paid within nine months of date of death of decedent. Filed with IRS.
18. Disposition of Unclaimed Money (H.C. 110.58 & H.C.110.59) [R.C. 2113.64, 2113.65]	Paid to county treasurer if unclaimed for six months
19. Certificate of Termination (13.6) [R.C. 2109.30(B)(1)] - May be used if there is either sole heir/sole fiduciary or co-heirs/co-fiduciaries	Within thirty days after completion of administration of estate <b>If date of death is on or after 1/1/2002 within 6 months of appointment unless extension obtained.</b>
Waiver of Partial Account (13.40)	May be filed in the place of a fiduciary's account.
Affidavit and Entry in Lieu of Partial Account (H.C. 113.01) - Utilized in wrongful-death cases	May be filed annually in the place of a fiduciary's account
20. Fiduciary's Account (13.0) [R.C. 2109.30] - Fiduciary must complete an exact accounting of all transactions that have occurred during pending estate administration. - Complete form. - Account will be reviewed by an account clerk. - Bring canceled checks, bank statements, and titles to personal property, closing statements	First account due 9 months from date of appointment; subsequent accounts due annually thereafter <b>for dates of death before 1/1/2002.</b>  <b>For dates of death on or after 1/1/2002 a Final and Distributive Account must be filed within 6 months after the appointment of fiduciary, unless a statutory condition is met or an extension is granted.</b>
Receipts and Disbursements (13.1) - Specifically list receipts and disbursements of decedent's estate	
Assets Remaining in Fiduciary's Hands (13.2) - Complete form if filing a partial account. Specifically describe those assets of decedent's estate remaining in fiduciary's hands	

<p>Certification of Service of Account to Heirs and Beneficiaries (13.90)</p> <ul style="list-style-type: none"> <li>- Required when presenting an account with date of deaths on or after 1/1/2002</li> <li>- Complete form.</li> <li>- Must be signed by fiduciary.</li> <li>- Does not eliminate filing of waivers or notice of hearing on account for final accounts.</li> </ul>	<p><b>Only used for estates opened with dates of death on or after 1/1/2002</b></p>
<p>Notice to Extend Administration (13.10)</p> <ul style="list-style-type: none"> <li>- Complete form.</li> <li>- No need to file if included a Form 1.01.</li> <li>- No court approval needed</li> <li>- File with cashier</li> <li>- Will extend time for filing final account to 13 months from date of appointment.</li> </ul>	<p><b>Only used for estates opened with dates of death on or after 1/1/2002</b></p>
<p>Application and Entry to Extend Administration (H.C. 13.81)</p> <ul style="list-style-type: none"> <li>- Complete form.</li> <li>- Must be signed by fiduciary.</li> <li>- Must be approved by <b>assigned magistrate only.</b></li> <li>- Filed with partial account or waiver of partial account.</li> </ul>	<p><b>Only used for estates opened with dates of death on or after 1/1/2002</b></p>
<p>Entry Setting Hearing on Account (213.8) [R.C. 2109.32]</p> <ul style="list-style-type: none"> <li>- Fill in the name of the decedent and have attorney sign. The account clerk will fill in the hearing date &amp; time.</li> </ul>	<p>Not earlier than thirty days after filing of account</p>
<p>Waiver of Notice of Hearing on Account (13.7) Notice of Hearing on Account (13.5) (FINAL ACCOUNT) [R.C. 2109.33]</p> <ul style="list-style-type: none"> <li>- All residual beneficiaries are entitled to be notified of the hearing on the account. You must either obtain a waiver from each individual (13.7) or perfect service notice (13.5) on each individual.</li> <li>- Notice may be served by ordinary mail or by personally delivering a copy of the notice to the person entitled to receive it. An "Affidavit of Service" shall be filed.</li> <li>- Waivers of notice are not required on a PARTIAL ACCOUNT.</li> </ul>	<p>Filed before approval of acct.</p> <p>Served at least fifteen days prior to hearing on all parties ordered by Court unless waived.</p>
<p>Exceptions to Account [R.C. 2109.33] No Form</p>	<p>May be filed at any time prior to five days before hearing on account.</p>

Hearing on Exceptions to Account [R.C. 2109.33] No form	As set by Court
Entry Approving and Settling Account (13.3) [R.C. 2109.32] <ul style="list-style-type: none"> <li>- Complete form</li> <li>- <b>RC2109.32(B)(1) requires fiduciary to provide a copy of the account to each heir or beneficiary for estates opened with dates of death on or after 1/1/2002</b></li> <li>- <b>By statute, a copy of the account is not required for a heir or beneficiary whose residence is unknown, or for a beneficiary of a specific bequest or devise who has received distribution for which a receipt is filed or presented to the Court</b></li> </ul>	After hearing on account or hearing on exceptions to account; not before three months from date of death of decedent or before the surviving spouse has made an election or the time for making an election has expired

**Information Purposes Only:** Effective March 16, 1996, two automobiles can now be transferred to surviving spouse if not a specific bequest and the total value of both automobiles does not exceed \$40,000.00.

No limit on value if only one automobile is transferred.

[Form provided by Clerk of Courts]