

INSTRUCTIONS FOR RELIEF FROM ADMINISTRATION

These instructions are intended as a guideline only and should not be relied upon as a comprehensive list of duties in the relief from administration of an estate.

A relief from administration may be filed if:

- A. The assets are \$3,000 or less and the decedent died on or after January 1, 1967 and before December 3, 1971 or
The assets are \$5,000 or less and the decedent died on or after December 3, 1971 and before November 21, 1973 or
The assets are \$10,000 or less and decedent died on or after November 21, 1973 and before January 1, 1976 or
The assets are \$15,000 or less and decedent died on or after January 1, 1976 and before October 20, 1987 or
The assets are \$25,000 or less and decedent died on or after October 20, 1987 and before November 9, 1994, or
- B. There is no surviving spouse *or* the surviving spouse is not entitled to all assets *and* the assets are \$35,000 or less *and* decedent died on or after November 9, 1994, or
- C. The surviving spouse is entitled to all the assets, *and*
 - 1. The assets are \$50,000 or less *and* the decedent died on or after April 16, 1993 and before September 14, 1993, or
 - 2. The assets are \$85,000 or less *and* the decedent died on or after September 14, 1993 and before March 18, 1999, or
 - 3. The assets are \$100,000 or less *and* the decedent died on or after March 18, 1999.

For any other situation, see a Magistrate.

The following are necessary at the initial filing of a relief from administration:

- If decedent created a will, the original will.
- Certified copy of the death certificate, if available.
- Receipt of paid funeral bill or, if not available, the funeral bill.
- **A fee of \$98 to \$135, depending on whether publication is required at the time of filing.** 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, certified check (made payable to PROBATE COURT), MasterCard, Discover, or American Express. No personal checks will be accepted.**

If an Ohio Estate Tax Return is filed, an additional filing fee will be required at the time of filing the Tax Return.

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

PROCEDURAL STEPS

STEP 1: COMPLETE THE FOLLOWING FORMS

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| <p>1. Surviving Spouse, Next of Kin, Legatees & Devisees (1.0)
[R.C. 2105.06]</p> <ul style="list-style-type: none">- 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)- Be sure to specify <i>complete</i> addresses of all listed.- List all children of the decedent on the <u>front</u> of the form even if the entire estate will go to the surviving spouse. |
| <p>Certification of Wills on Deposit (H.C. 1.02)</p> <ul style="list-style-type: none">- Complete the certification form (1.02) whether or not a will is on deposit with the court. |
| <p>2. Application to Probate Will (2.0)
[R.C. 2107.11, 2107.18, 2107.19]</p> <ul style="list-style-type: none">- Complete information. <p>(Note: If no will, proceed directly to Step 4)</p> |
| <p>Waiver of Notice of Probate of Will (2.1)
[R.C. 2107.19(A)(2)]</p> <p>Notice of Probate of Will (2.2)
[R.C. 2107.19(A)(1)]</p> <ul style="list-style-type: none">- All parties who are listed on the front and back of form 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. <p>Note: Notice of probate of the will should not be mailed until after the will is admitted to probate.</p> <ul style="list-style-type: none">- 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.- For dates of death on or after 4/8/2004, if notice is required to be given; the notice must be sent within 2 weeks of the date that the will was admitted to probate. |
| <p>Entry Admitting Will to Probate (2.3)
[R.C. 2107.18]</p> <ul style="list-style-type: none">- Fill in the name of the decedent only, the Magistrate will sign and date the form. |
| <p>Certificate of Service of Notice of Probate of Will (2.4)
[R.C. 2107.19(A)(3)]</p> <ul style="list-style-type: none">- This form is filed after all waivers and/or certified mail notices of probate of will have been obtained.- For dates of death on or after 4/8/2004, the Certificate must be filed within 2 months of the date the will was admitted to probate or the attorney and applicant will be <u>cited to appear in Court.</u> |
| <p>3. Appointment of Appraiser and Entry (H.C. 3.0)
[R.C. 2115.06]</p> <ul style="list-style-type: none">- Complete the form if an appraiser is used to value real estate or tangible personal property. |

<ul style="list-style-type: none"> - If the estate contains <i>real estate</i>, proof of an Auditor's Valuation (property tax bill, printed out report from Auditor's office, or property transfer card from Auditor's office) will be accepted in place of an appointment of appraiser if the spouse receives the entire estate.
<p>4. Application to Relieve Estate From Administration (5.0) [R.C. 2113.03]</p> <ul style="list-style-type: none"> - Complete form.
<p>List of Assets and Liabilities to be Relieved from Administration (5.1) [R.C. 2113.03]</p> <ul style="list-style-type: none"> - On <i>front</i> of form list all probate assets of the estate, on <i>back</i> of form list all debts owed by the estate, including the funeral bill and attorney fees. - Bring title(s) of automobile(s), bank account numbers, and stock certificate numbers in the estate to present to the assigned Magistrate.
<p>Entry Setting Hearing and Ordering Notice (5.01) [R.C. 2113.03]</p> <ul style="list-style-type: none"> - A hearing will be set if all waivers are not received or if the name(s) and/or addresses of the next of kin or beneficiaries are unknown.
<p>Waiver of Notice of the Application (5.2) Notice of Application to Relieve Estate From Administration (5.3)</p> <ul style="list-style-type: none"> - All parties who are listed on the front and back of Form 1.0 are entitled to be notified of the application to relieve the estate from administration. - You must either obtain a waiver from each individual (5.2), perfect certified mail notice (5.3) on each individual, or complete notice by publication (if addresses are unknown). - 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 was completed to the Magistrate assigned to your case. - Certified mail should not be sent until the Application to Relieve Estate From Administration has been filed. - The affidavit in proof of service may be obtained from the Issue Desk (H.C. 200.10)
<p>Publication of Notice/Proof of Publication (5.4)</p> <ul style="list-style-type: none"> - Publication is required and a hearing is set if the name(s) and/or addresses are unknown of the next of kin, complete form. - The hearing date is usually set a month after the filing date.
<p>Entry Relieving Estate From Administration (5.6)</p> <ul style="list-style-type: none"> - Complete form (fill in name of decedent, check boxes, explain, attach necessary forms).
<p>Application for Certificate of Transfer (12.0)</p> <ul style="list-style-type: none"> - Complete form if there is real estate included in form 5.1.
<p>Certificate of Transfer (12.1)</p> <ul style="list-style-type: none"> - List each beneficiary's name, address, and the fractional interest that beneficiary is receiving from the decedent's estate.

- Complete back of form

This form must be prepared in duplicate.

STEP 2: ASSIGNING MAGISTRATE AND REVIEWING FORMS

When all forms have been completed, present them to the magistrates' assistant at the information desk on the 9th Floor of Probate Court and a magistrate will be assigned. All forms are then taken to a magistrate for review and setting of hearing date or approving of the Entry Relieving the Estate From Administration (if all your forms are in order and waivers have been obtained).

STEP 3: FILING OF PAPERS WITH CASHIER

All forms are then taken to the cashier who will assign a case number.

At this time, the cashier will require the payment of the filing fee of **\$98 to \$135** depending on whether publication is required.

The cashier will retain all the original forms (except when a hearing date is set; then the cashier will stamp the case number on all forms and return the originals that were unable to be filed back to you to bring to Court the day of the hearing):

- If there is a will, the cashier will put the papers in a folder and give it to you to take to the Issue Desk where the clerk will stamp your receipt that the will was received and return it to you.
- If the magistrate ordered Publication (5.4) the cashier will stamp the case number on the form and place it in a box for Court Index to pick up.
- If no hearing is required, the magistrate may immediately approve the Entry Relieving the Estate From Administration. If that occurs, the cashier will clock in the original, make the amount of requested copies and certify the copies of the entry for you. The charge will be \$1.20 per entry after the first one.
- If there was real estate included on the 5.1 and the magistrate approved the Entry Relieving the Estate from Administration, the cashier will return the certified copy of the Certificate of Transfer (12.1) to take to the Auditor's office on the 3rd Floor of the Court Administration Building, 138 E. Court St., Cincinnati, Ohio to start the transfer of the real estate.

STEP 4: DAY OF HEARING (IF ONE WAS SET)

At the date and time of the hearing, you should report to the 9th Floor of the Probate Court to the magistrate's assistant at the information desk. Ask where you should go for the hearing. The assigned magistrate will already have the file with the papers you initially filed.

The magistrate will make sure the publication has been returned from the Cincinnati Court Index (if publication was ordered), waivers and/or notices have been filed and any thing else that was missing at the time of filing. The magistrate will sign the entry relieving the estate if proper.

As in Step 3; the cashier will make the certified copies off the original entry. If there was real estate included on the 5.1 the cashier will give you back the certified copy of the Certificate of Transfer (12.1) to take to the Auditor's office on the 3rd Floor of the Court Administration Building, 138 E. Court St., Cincinnati, Ohio to start the transfer of the real estate.

STEP 5: FILING OF TAX RETURN AND/OR REPORT OF DISTRIBUTION

If the magistrate appoints a Commissioner on the back of the Entry Relieving the Estate from Administration (5.6), a Report of Distribution (5.9) is due within 60 days of the filing of the entry unless

dispensed with by the magistrate.

If needed, the magistrate may extend the time to file the report.

Ask the magistrate to grant you additional time when the assets involve unclaimed funds from the State of Ohio.

You will need to obtain an Application and Entry Extending Time (H.C. 245.XX) and see the magistrate to have it approved and a new date obtained for the filing of the report. (The filing fee for the 245.XX is \$5.00)

If an Ohio Estate Tax Return is required to be filed; the blank returns may be picked up at the Issue Desk on the 9th Floor of the Probate Court or downloaded from the tax department's web site.

The return should be filed in Probate Court in duplicate with original signatures along with an Ohio Estate Tax Form 22.

You need to go directly to the cashier to pay the filing fee.

The cashier will then walk the returns to the Issue Desk where the clerk will stamp the two originals and separate the Form 22; keeping Part 1 with one return for Probate Court and giving you Part 2 and the other return to be filed with the Auditor's office.

The clerk will also "file stamp" the date of filing on any copies you have.

You must then take the Auditor's copy to the Inheritance & Estate Tax Division of the County Auditor located in Room 501 on the 5th Floor of the County Administration Building, 138 East Court Street where you will pay the tax due (if any).