

**PROBATE COURT OF HAMILTON COUNTY, OHIO  
RALPH WINKLER, JUDGE**

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 maybe liable to the estate up to the value of the distribution and maybe 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 (13) 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 distributions to beneficiaries.....	_____
Other disbursements.....	_____
Total disbursements.....	\$ _____

BALANCE REMAINING IN FIDUCIARY'S HANDS.....\$ \_\_\_\_\_

\_\_\_\_\_  
Attorney

\_\_\_\_\_  
Fiduciary

Attorney Registration No. \_\_\_\_\_

\_\_\_\_\_  
Date

**PROBATE COURT OF HAMILTON COUNTY, OHIO  
RALPH WINKLER, JUDGE**

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 the trust.

Item	Voucher No.	Value or Amount	Value or Amount
		\$	\$

\_\_\_\_\_  
Fiduciary

**CASE NO.** \_\_\_\_\_

Page \_\_\_\_\_ of \_\_\_\_\_ pages

Item	Voucher No.	Value or Amount	Value or Amount
		\$	\$

\_\_\_\_\_  
Fiduciary

**PROBATE COURT OF HAMILTON COUNTY, OHIO  
RALPH WINKLER, JUDGE**

**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 the fiduciary's hands.

Item	Value or Amount	Value or Amount
	\$	\$



**PROBATE COURT OF HAMILTON COUNTY, OHIO  
RALPH WINKLER, JUDGE**

ESTATE OF \_\_\_\_\_  
CASE NO. \_\_\_\_\_

**CERTIFICATION 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  
Type of Account

served \_\_\_\_\_ upon all beneficiaries of the estate except'.  
Date

The following heir or beneficiary whose address is unknown: \_\_\_\_\_

\_\_\_\_\_

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

\_\_\_\_\_

\_\_\_\_\_  
Attorney

\_\_\_\_\_  
Fiduciary

Attorney Registration No. \_\_\_\_\_

**PROBATE COURT OF HAMILTON COUNTY, OHIO  
RALPH WINKLER, JUDGE**

**TRUST OF  
GUARDIANSHIP OF  
ESTATE OF** \_\_\_\_\_

**CASE NO.** \_\_\_\_\_

**NOTICE OF HEARING ON ACCOUNT**

To:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

You are hereby notified that a \_\_\_\_\_ account covering the period from \_\_\_\_\_ to \_\_\_\_\_ has been filed, and the hearing will be held on \_\_\_\_\_ at \_\_\_\_\_ o'clock \_\_\_ M. The Court is located at the William Howard Taft Center, 230 East Ninth Street, Ninth Floor, Cincinnati, Ohio 45202-2145.

You are required to examine the account, to inquire into the contents of the account, and into all matters that may come before the Court at the hearing on the account. Any exceptions to the account shall be filed in writing not less than five days prior to the hearing. Absent the filing of written exceptions, the account may be approved without further notice.

\_\_\_\_\_  
Fiduciary/Attorney for Fiduciary  
Attorney Registration No. \_\_\_\_\_



**PROBATE COURT OF HAMILTON COUNTY, OHIO  
RALPH WINKLER, JUDGE**

**TRUST OF  
GUARDIANSHIP OF  
ESTATE OF \_\_\_\_\_**

**CASE NO. \_\_\_\_\_**

**WAIVER OF NOTICE OF HEARING ON ACCOUNT**

The undersigned, who are interested in the estate, waive notice of the hearing on the account.

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

**PROBATE COURT OF HAMILTON COUNTY, OHIO  
RALPH WINKLER, JUDGE**

**TRUST OF  
GUARDIANSHIP OF  
ESTATE OF \_\_\_\_\_**

**CASE NO. \_\_\_\_\_**

**ENTRY SETTING HEARING ON ACCOUNT**

The Court sets \_\_\_\_\_ at \_\_\_\_\_ o'clock \_\_\_\_ M.  
as the date and time for hearing on the current/final account in this matter. The Court orders  
that notice of the hearing on the account be given to all parties entitled to notice, who do not  
waive the same, by certified mail, at least fifteen (15) days prior to the date and time set for  
hearing.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Ralph Winkler, Probate Judge

\_\_\_\_\_  
Attorney

Attorney Registration No. \_\_\_\_\_

**PROBATE COURT OF HAMILTON COUNTY, OHIO  
RALPH WINKLER, JUDGE**

**TRUST OF  
GUARDIANSHIP OF  
ESTATE OF** \_\_\_\_\_

**CASE NO.** \_\_\_\_\_

**ENTRY APPROVING AND SETTLING ACCOUNT**

[R.C. 2109.32]

Upon hearing the account filed \_\_\_\_\_, the Court finds that:

**[Check whichever of the following are applicable]**

- The \_\_\_\_\_ partial account has been lawfully administered,
- The events have occurred after which the Court may approve and settle a final account.
- The events have occurred after which the Court may approve and settle a supplemental final account.

The account is therefore approved and settled.

**[Check whichever of the following are applicable]**

The fiduciary shall be discharged without further order of the Court twelve months following the approval of the final and distributive account unless discharged by this entry.

- The fiduciary is discharged herewith.
- The surety bond is terminated herewith.
- This is a final account of a (deceased) (removed) (resigned) fiduciary. The estate shall remain open.
- This is a final account of the guardianship for the estate only. This matter shall continue as a person only guardianship.
- This is a final account of a beneficiary of a trust. The trust estate shall remain open for other beneficiaries of the trust.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Ralph Winkler, Probate Judge