INSTRUCTIONS FOR RELIEF FROM ADMINISTRATION

These instructions are intended as a <u>guideline only</u> 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 is required at the time of filing. Current Court Costs are posted at: https://www.probatect.org/about/general-resources.

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

Surviving Spouse, Next of Kin, Legatees & Devisees (1.0) [R.C. 2105.06]

- On *front* of form, list all *next of kin* (those people who are or would be entitled to inherit *if* there were no will), on *back* of form, list all others named in will (if decedent left a will)
- Be sure to specify *complete* 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.

Certification of Wills on Deposit (H.C. 1.02)

- Complete the certification form (1.02) whether or not a will is on deposit with the court.

Application to Probate Will (2.0) [R.C. 2107.11, 2107.18, 2107.19]

- Complete information.

Note: If no will, proceed directly to Step 2

Waiver of Notice of Probate of Will (2.1) [R.C. 2107.19(A)(2)] Notice of Probate of Will (2.2) [R.C. 2107.19(A)(1)]

- 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. <u>Note</u>: Notice of probate of the will should not be mailed until after the will is admitted to probate.
- 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.

Entry Admitting Will to Probate (2.3) [R.C. 2107.18]

- Fill in the name of the decedent only, the Magistrate will sign and date the form.

Certificate of Service of Notice of Probate of Will (2.4) [R.C. 2107.19(A)(3)]

- 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 cited to appear in Court.

STEP 2: APPOINTING APPRAISER

Appointment of Appraiser and Entry (H.C. 3.0) [R.C. 2115.06]

- Complete the form if an appraiser is used to value real estate or tangible personal property.
- If the estate contains *real estate*, 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.

Application to Relieve Estate From Administration (5.0) [R.C. 2113.03]

- Complete form.

List of Assets and Liabilities to be Relieved from Administration (5.1) [R.C. 2113.03]

- On *front* of form list all probate assets of the estate, on *back* 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.
- Complete the Application to sale/transfer of motor vehicle (9.4) for each vehicle that needs to be transferred.

Entry Setting Hearing and Ordering Notice (5.01) [R.C. 2113.03]

- 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.

Waiver of Notice of the Application (5.2)

Notice of Application to Relieve Estate From Administration (5.3)

- 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)

Publication of Notice/Proof of Publication (5.4)

- 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.
- Entry Relieving Estate From Administration (5.6)
- Complete the form fill in name of decedent, check boxes, explain, and attach any necessary forms.

Application for Certificate of Transfer (12.0)

- Complete form if there is real estate included in form 5.1.

Certificate of Transfer (12.1)

- List each beneficiary's name, address, and the fractional interest that beneficiary is receiving from the decedent's estate.
- Complete back of form. <u>Note</u>: This form must be prepared in duplicate.

STEP 3: 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 4: 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. 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. Fees may apply for additional copies.
- 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 5: 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 6: 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. 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).

ESTATE OF _____, DECEASED

CASE NO.

SURVIVING SPOUSE, CHILDREN, NEXT OF KIN, LEGATEES AND DEVISEES

[R.C. 2105.06, 2106.13 and 2107.19]

[Use with those applications or filings requiring some or all of the information in this form, for notice or other purposes. Update as required.]

The following are decedent's known surviving spouse, children, and the lineal descendants of deceased children. If none, the following are the decedent's next of kin who are or would be entitled to inherit under the statutes of descent and distribution.

Name	Residence	Relationship	Birthdate
	Address	to Decedent	of Minor
		Surviving	
		Spouse	
		-	

[Check whichever of the following is applicable]

- The surviving spouse is the natural or adoptive parent of all of the decedent's children.
- The surviving spouse is the natural or adoptive parent of at least one, but not all, of the decedent's children.
- The surviving spouse is not the natural or adoptive parent of any of the decedent's children. п
- There are minor children of the decedent who are not the children of the surviving spouse.
- There are minor children of the decedent and no surviving spouse.

The following are the vested beneficiaries named in the decedent's will.

Name	Residence	Birthdate
	Address	of Minor

[Check whichever of the following is applicable]

This will contains a charitable trust or a bequest or devisee to a charitable trust, subject to R.C. 109.23 and 109.41.

The will is not subject to R.C. 109.23 and 109.41 relating to charitable trusts.

Date

Applicant (or give other title)

ESTATE OF_____, DECEASED

CASE NO._____

CERTIFICATION OF WILLS ON DEPOSIT

Date of Death:

THE UNDERSIGNED HAS PERSONALLY EXAMINED THE INDEX OF WILLS DEPOSITED PURSUANT TO R.C. 2107.08 AND CERTIFIES THAT ALL WILLS ON DEPOSIT, REGARDLESS OF THE DATE OF EXECUTION, HAVE BEEN ADMITTED TO PROBATE OR FILED FOR RECORD PURPOSES ONLY. [Supt. Rule 59(A)]

> ☐ Fiduciary for the Estate □ Attorney for the Estate

ESTATE OF_____, DECEASED

CASE NO.

APPLICATION TO PROBATE WILL

[R.C. 2107.11, 2107.18, and 2107.19]

Applicant states that decedent died on				
Decedent's domicile was				
	Street Address			
City or Village, or Township if unincorporated area	County			
Post Office	State Zip Code			
A document purporting to be decedent's last winotice of probate of this will.	ill is attached and offered for probate, and applicant waives			
Decedent's surviving spouse, children, next of I the attached Form 1.0.	kin, legatees and devisees, known to applicant, are listed on			
Attorney for Applicant	Applicant			
Typed or Printed Name	Typed or Printed Name			
Address	Address			
Phone Number (include area code)	Phone Number (include area code)			
Attorney Registration No.				

WAIVER OF NOTICE OF PROBATE OF WILL

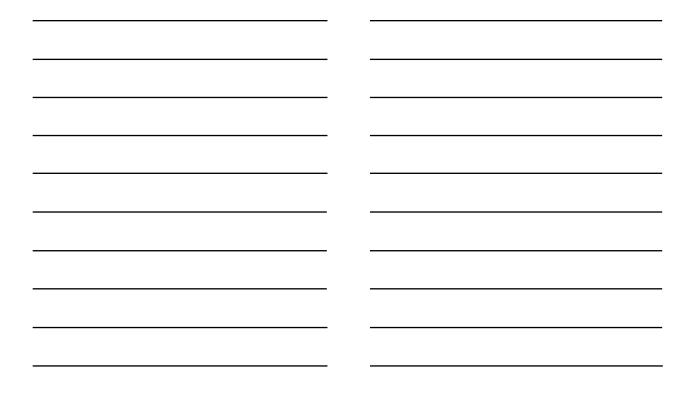
The undersigned, being persons entitled to notice of the probate of this will, waive such notice. After a certificate is filed evidencing these waivers and any notices given, any action to contest the validity of this will must be filed no more than three months after the filing of the certificate for estates of decedents who die on or after Januray 1, 2002, and no more than four months after the filing of the certificate for estates of decedents who die before January 1, 2002.

ESTATE OF______, DECEASED

CASE NO._____

WAIVER OF NOTICE OF PROBATE OF WILL [R.C. 2107.19(A)(2)]

The undersigned, being persons entitled to notice of the probate of this will, waive such notice. After a certificate is filed evidencing these waivers and any notices given, any action to contest the validity of this will must be filed no more than four months after the filing of the certificate for estates of decedents who die before January 1, 2002, and no more than three months after the filing of the certificate for estates of decedents who die on or after January 1, 2002.



ESTATE OF	, DECEASED
CASE NO.	

NOTICE OF PROBATE OF WILL

[R.C. 2107.19(A)]

To:

You are hereby notified that the decedent died on ______, ____, that the decedent's will was admitted to probate by this Court located at the William Howard Taft Center, 230 East Ninth Street, Ninth Floor, Cincinnati, Ohio 45202-2145 on ______, ____, 20_____ This notice is given to all persons who would be entitled to inherit from the decedent had the decedent died intestate and to all legatees and devisees named in this will who do not waive notice. You are receiving this notice as: [check all of the following that apply]

The Surviving Spouse.

A person who would be entitled to inherit from the decedent had the decedent died intestate.

A legatee or devisee named in the will.

After a certificate is filed evidencing any notices given, any action to contest the validity of this will must be filed no more than three months after the filing of the certificate for estates of decedents who die on or after January 1, 2002, and no more than four months after the filing of the certificate for estates of decedents who die before January 1, 2002.

Date	☐ Fiduciary
	Applicant for the admission of this will to probate
	Applicant for a release from administration
Typed or Printed Name	Other interested person
	Attorney for any of the above
Adduces	
Address	
	Attorney Registration No.

Phone Number (include area code)

ESTATE OF_____, DECEASED

CASE NO. _____

ENTRY ADMITTING WILL TO PROBATE

The Court finds that the purported will of decedent, either on its face or from testimony of the witnesses, complies with applicable law. It is therefore admitted to probate and ordered recorded. The Court further orders that notice of the probate be given to all parties entitled to notice.

Date

ESTATE	
ESIAIE	UL

_____, DECEASED

CASE NO._____

CERTIFICATE OF SERVICE OF NOTICE OF PROBATE OF WILL [R.C. 2107.19(A)(3)]

The undersigned states that all persons entitled to notice:

[Check all applicable boxes]

- □ Have waived notice of the admission of this will to probate. The waivers are filed herein.
- □ Have received notice of the admission of this will to probate.
- Have been notified of the hearing on the probate of this will or a contest as to jurisdiction.
- Evidence of notification is filed herein.
- ☐ Have not been notified because their names or places of residence are unknown and cannot with reasonable diligence be ascertained.
 - ☐ Fiduciary
 - $\hfill\square$ Applicant for the admission of this will to probate
 - $\hfill\square$ Applicant for a release from administration
 - □ Other interested person
 - □ Attorney for any of the above

Attorney Registration No.

ESTATE OF	, DECEASED
CASE NO	
APPLICATION TO RELIEVE	ESTATE FROM ADMINISTRATION
-	
Decedent's domicile was	Street Address
City or Village. or Township if unincorporated area	County
Post Office State	Zip Code
[Check one of the following] Decedent's will has been admitted to probate i To applicant's knowledge, decedent did not lea	
 1987. The assets are \$25,000 or less and decedent of 1994. The assets are \$35,000 or less and decedent of The assets are \$50,000 or less and the survivided on or after April 16, 1993 and before Sep The assets are \$85,000 or less and the survivided on or after September 14, 1993. The assets are \$100,000 or less; the surviving on or after March 18, 1999. Applicant asks that the estate be relieved from ad limits. A statement of the assets and liabilities of 	ing spouse is entitled to all of the assets and the decedent otember 14, 1993. ing spouse is entitled to all of the assets and the decedent spouse is entitled to all of the assets and the decedent died ministration because the assets do not exceed the statutory
Attorney for Applicant	Applicant
Typed or Printed Name	Typed or Printed Name
Address	Address
Phone Number (include area code) Attorney Registration No.	Phone Number (include area code)
	ON TO RELIEVE ESTATE FROM ADMINISTRATION 05/03/99

WAIVER OF NOTICE

The undersigned surviving spouse, heirs at law, legatees, devisees, and other persons entitled to notice of the filing of the application to relieve decedent's estate from administration, waive such notice.

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_____, DECEASED

CASE NO.

ENTRY SETTING HEARING AND ORDERING NOTICE

The Court sets ______, at ______, at ______, o'clock ______.M. as the date and time for hearing the application to relieve decedent's estate from administration.

[Check one of the following]

- All notice is dispensed with as unnecessary.
- Notice by publication to interested parties is dispensed with as unnecessary. Written notice shall be given, as provided by law and the Rules of Civil Procedure, to those persons entitled to notice, who have not waived notice.
- Written notice is dispensed with as unnecessary. Notice by publication shall be given to interested parties as provided by law and the Rules of Civil Procedure.
- Written notice shall be given to those parties entitled to notice, who have not waived notice, and notice by publication shall be given to interested parties, as provided by law and the Rules of Civil Procedure.

Date

ESTATE OF_____, DECEASED

CASE NO.____

ASSETS AND LIABILITIES OF ESTATE TO BE RELIEVED FROM ADMINISTRATION

Following is a summary statement of the character and value of the assets in decedent's estate [Insert a check in the "Appraised" column opposite an item if it was valued by the appraiser. Leave blank if the readily ascertainable value of the item was determined by applicant. Use extra sheets if necessary.]

Automobiles distributed to surviving spouse by affidavit	Value			
First automobile selected by surviving spouse under R.C. 2106.1	8			
Omit value when computing total assets Appraised value \$				
Second automobile selected by surviving spouse under R.C. 210				
Omit value when computing total assetsAppraised va	lue \$			XXXX
Total value [not to exceed \$65,000.00]	\$			XXXX
(attach sheet listing any additional automobiles transferred to surviving spouse)				
Character of asset	Appraised		Value	
Real Estate, described in accompanying		•		
Certificate of Transfer No.		\$		
Other assets		\$		
Total Assets			\$	

Following is a list of decedent's known debts. [Use extra sheets if necessary]				
Name of Creditor	Nature of Debt	Amount		
		\$		
Total Debts		\$		

CASE NO.

CERTIFICATION

The undersigned appraiser agreed to act as appraiser of decedent's estate, and to appraise the property exhibited truly, honestly, impartially, and to the best of the appraiser's knowledge and ability. The appraiser further says that those assets whose values were not readily ascertainable are indicated above by a check in the "Appraised" column opposite each such item, and that such values are correct.

The undersigned applicant determined the value of those assets whose values were readily ascertainable and were not appraised by the appraiser, and that such values are correct, and to applicant's knowledge the above list of decedent's debts is correct.

Date

Appraiser

Applicant

ESTATE	E OF			
CASE N	0		_	
APPL	ICATIC	N FOR SAI	_E/TRAN	SFER OF MOTOR VEHICLE
		ned, fiduciary of the cle belonging to th		ents that (s)he is in possession of the following
Year	Body T	уре	Model	Make
Mfrs. Seri	al No		Cert. of	f Title No
A	oplicant sta	tes that the follow	ing person is e	entitled to such motor vehicle:
		by virtue of the	Will;	
		by the statute of descent and distribution;		
		by family allowance;		
		by purchase.		
A	pplicant rec	uests that the abo	ve described r	motor vehicle be transferred to.
Name				Address
Necessary	/ Consents (except for sales):		
				Applicant

ENTRY AUTHORIZING SALE/TRANSFER OF MOTOR VEHICLE

The Court finds that the application is well taken and that the above transferee is entitled to such motor vehicle. It is therefore ordered that said fiduciary transfer said motor vehicle as prayed for.

ESTATE OF_____, DECEASED

CASE NO._____

WAIVER OF NOTICE OF APPLICATION TO RELIEVE **ESTATE FROM ADMINISTRATION**

The undersigned surviving spouse, heirs at law, legatees, devisees, and other persons entitled to notice of the filing of the application to relieve decedent's estate from administration, waive such notice.

ESTATE OF_____, DECEASED

CASE NO._____

NOTICE OF APPLICATION TO RELIEVE ESTATE FROM ADMINISTRATION

To the following persons:

Name	Address
Name	Address

An application has been filed in this Court asking that decedent's estate be relieved from administration, saying that the assets in the estate do not exceed the statutory limits.

The hearing on the application will be held _____ _____ o'clock _____ M. in this Court. at

The Court is located at the William Howard Taft Center, 230 East Ninth Street, Ninth Floor, Cincinnati, Ohio 45202-2145.

If you know of any reason why the application should not be granted, you should appear and inform the Court.

Ralph Winkler, Probate Judge/Deputy Clerk

ESTATE OF , DECEASED

CASE NO.

PUBLICATION OF NOTICE

[Use when only one estate included in notice]

To:

Newspaper of General Circulation in the County

Please publish the following notice [check one of the following] - once - once per week for two consecutive weeks once per week for three consecutive weeks. When publication is complete, fill out the attached proof of publication and return to the Court.

"TO ALL PERSONS INTERESTED IN THE ESTATE OF ________ Decedent's Name

DECEASED, LATE OF ______ Decedent's Address HAMILTON COUNTY PROBATE COURT, CASE NO. An application has been filed asking to relieve the estate from administration, saying that the assets do not exceed the statutory limits. A hearing on the application will be held ______, at ______ o'clock _____.M. Persons knowing any reason why the application should not be granted should appear and inform the Court. The Court is located

at the William Howard Taft Center, 230 East Ninth Street, Ninth Floor, Cincinnati, Ohio 45202-2145."

Ralph Winkler, Probate Judge/Deputy Clerk

PROOF OF PUBLICATION

As directed by the Court, the attached notice was published in the named newspaper, in editions dated

The cost of publication is \$ _____

Editor [or give other title]

[Attach copy of printed notice below]

ESTATE OF _____, DECEASED

CASE NO.

ENTRY RELIEVING ESTATE FROM ADMINISTRATION [R.C. 2113.03]

Upon hearing the application to relieve decedent's estate from administration, the Court finds that:

Decedent died [check one of the following] testate - Intestate. The date of death and domicile are as stated in the application, and the Court has jurisdiction over the estate;

Notice to the surviving spouse, heirs at law, legatees, devisees, and other persons was duly effected or dispensed with by the Court as unnecessary.

The values of the several assets in the estate, given in the application do not exceed the statutory limits.

The Court therefore relieves the estate from administration, and orders [Check and complete whichever of the following are applicable]:

That the following personal property be sold [describe]:

That the following debts of decedent shall be paid to the extent of assets:

□ That the statutory family allowance be paid to the □ surviving spouse - □ minor children of the decedent- apportioned between the surviving spouse and minor children of the decedent who are not the children of the surviving spouse. Attach Form 7.2 if necessary.

That Certificate of Transfer No. _____, attached to the application and describing decedent's real estate, issue and be preserved in the records of the Court and that authenticated copies of the certificate be delivered as required to the persons entitled to them;

That the financial institutions holding accounts in decedent's name as set forth below pay the same upon proper tax release [check one of the following] [to the commissioner - [] to

☐ That the remainder of the estate be distributed in cash or in kind, as follows:

Name of Distributee	Property	Value or Amount
		\$
The Court appoints	or distribute the personal property or p	proceeds thereof and to execute all

necessary documents of conveyance, including without limitation those necessary to transfer title to any motor vehicle, motorcycle, watercraft, or other titled personal property sold or distributed in kind. The commissioner shall complete these duties and report to the Court within sixty days of the date of this entry.

Date

ESTATE OF ______, DECEASED

CASE NO.

REPORT OF DISTRIBUTION

Now comes your duly appointed ______ herein and submits the Report in said matter. Distribution of the assets has been made in accordance with the previous order of this Court in the following manner:

DATE OF SALE OR DISTRIBUTION	TO WHOM SOLD OR DISTRIBUTED	DESCRIPTION	PROCEEDS OR VALUE

Commissioner

JUDGMENT ENTRY

The within Report of Distribution having been made according to law and the former order of the Court, it is ordered that the Report of Distribution is hereby approved.