HAMILTON COUNTY PROBATE COURT

A GUIDE FOR PREPARING ACCOUNTS

This information is intended as a guide only. It is intended solely as a practice aid and should not be construed as an all-inclusive outline. For specific questions, please refer to any Accounts Review Officer.

NOTE: In accordance with O.R.C. §2109.30, the Court requires proof of payment of standard estate debts, including, but not limited to attorney fees, court costs, and funeral expenses, regardless of the source.

FIDUCIARY'S ACCOUNT FORM 13.0
ACCOUNT RECAPITULATION

When the initial account is filed, ALL inventory assets must be accounted for on Form 13.0. Any differences in amounts or balances must be reconciled. A Report of Newly Discovered Assets or an Amended Inventory may be required. On subsequent accounts, the beginning assets are those listed on the assets remaining on the prior account.

RECEIPTS

1. PERSONAL PROPERTY OF DECEDENT [Not Sold]

Personal property includes cash and all other assets not deemed to be real estate – personal effects and household furnishings, cash, investments, autos, boats, art, libraries, collections, and mobile homes.

A. Begin with list per inventory or prior Form 13.2 (assets remaining) and ADD newly discovered assets (if any).

B. DEDUCT from this total, the inventory value of personal property sold during this accounting period.

C. ENTER this balance as the line item "Personal Property Not Sold".

2. PROCEEDS FROM SALE OF PERSONAL PROPERTY

A. Begin with gross sales amount

B. DEDUCT (with verification) any costs of a sale

C. ENTER this balance as the line item “Proceeds from Sale of Personal Property”.

3. REAL ESTATE OF DECEDENT [Not Sold]

A. Begin with the list and total of real estate listed in the inventory or prior account’s Form 13.2.

B. DEDUCT the value of any real estate SOLD or TRANSFERRED from this total.

C. ENTER this balance as “Real Estate Not Sold”.

4. PROCEEDS FROM SALE OF REAL ESTATE

A. Begin with the “Gross Sales Amount”, listed on the settlement statement.

B. DEDUCT any costs of the sale – attach a copy of the closing/settlement statement to the account.

C. ENTER this amount as the line item “Proceeds from Sale of Real Estate”.

5. INCOME

A. Interest earned from bank accounts, money market accounts, notes and mortgages receivable.

B. Dividends received from stocks, mutual funds, etc.

C. Rental Income

D. Earnings from businesses, partnerships, etc. Reasonable documentation to be provided to the accountant. [Monthly business accounting per O.R.C. §2113.30].

E. ENTER the total income received during this accounting period as the line item “Income”.

6. OTHER RECEIPTS

A. Advances to estate by beneficiaries – specify whether claim for reimbursement will be filed.

B. Transfers received from a Trust to pay debts.

C. Refunds and reimbursements – identify the source.

D. Bequests received (if any) from another source.

E. ENTER the total of six categories of receipts as the line item "Total Receipts".

DISBURSEMENTS

1. FIDUCIARY FEES

Amount determined by statute. [See O.R.C. §2113.35]

2. ATTORNEY FEES

An application and entry needs to be filed, with attached time sheets. OR, consents by all the residual beneficiaries are acceptable per **Local Rule 71.1.**

If a final account is delinquent (i.e. an appearance was made on the Citation to Appear docket), consents are not acceptable.

If the attorney fees exceed $20,000.00, the Magistrate assigned to the case must review the fee request, even if the requested fee is within the guideline. A formal application is not required; but time records should be supplied at a minimum and attached to the Consents signed by the residuary beneficiaries.

3. OTHER ADMINISTRATION COSTS

Court costs, document costs, bond premiums, postage, accountant fees, attorney fees for non-estate work.

4. DEBTS AND CLAIMS AGAINST ESTATE

Funeral expenses, medical expenses, maintenance of property, creditors.

5. OHIO AND FEDERAL ESTATE TAXES

Amounts paid during the accounting period.

6. PERSONAL PROPERTY DISTRIBUTED IN KIND

Court approval required unless the personal property is by a specific bequest. Use the inventory value of this personal property distributed in kind, if any.

7. REAL PROPERTY TRANSFERRED

Distributed at inventory value – Note: if registered land, the services of a Registered Land Examiner is required.

8. OTHER DISTRIBUTIONS TO BENEFICIARIES

Cash

9. OTHER DISBURSEMENTS

Any expenditure not listed elsewhere on this form.

ENTER the total of the nine categories of disbursements as the line item “Total Disbursements”.

Total receipts minus total disbursements = “Balance Remaining in Fiduciary’s Hands”.

Itemization of Receipts and Disbursements must be provided on separate schedules [Form 13.1] “Receipts and Disbursements”.

RECEIPTS AND DISBURSEMENTS
[Form 13.1]

When the initial account is filed, ALL inventory assets must be accounted for on Form 13.0. Any differences in amounts or balances must be reconciled. A Report of Newly Discovered Assets or an Amended Inventory may be required. On subsequent accounts, the beginning assets are those listed on the assets remaining on the prior account.

RECEIPTS

Report chronologically all cash received into the estate during the accounting period. Show date received, the source and the amount of each receipt.

1. Dividends, interest and rental income amounts should be documented by bank or brokerage statements.

2. Proceeds from sale of real and personal property reflecting gross amounts less expenses. Closing statements are required for real estate; confirmation sheets/brokerage statements are required for stocks and bonds.

3. Refunds and reimbursements (dividends reinvested are income items and should be reported as such).

4. Advances to the estate by beneficiaries or other parties.

   Total receipts added to the beginning balance (assets not sold), equals the total asset value to be accounted for, as summarized on the “Total Receipts” line on the back of Form 13.0.

5. Itemize all other assets not included above, i.e. automobile(s), household furnishings, investments, boats, etc.

DISBURSEMENTS

1. Cash disbursements should be listed categorically or chronologically, showing the check number, date issued, payee, category of expenditure, and amount.

   NOTE: Receipts signed by the beneficiary for all distributions of personal property are required.

2. Property Distributed in Kind should be listed at the inventory value and included in the total of disbursements in order to balance the account.

3. Disbursements are then summarized on the back of Form 13.0 [Fiduciary's Account].

   Total disbursements deducted from total receipts – assets remaining, which are summarized on Form 13.2 [Assets Remaining in Fiduciary's Hands].

ASSETS REMAINING IN FIDUCIARY'S HANDS
[Form 13.2]

This is a detailed listing of the "Assets Remaining in Fiduciary's Hands". Bank statements, stocks, bonds, and/or broker's statements are required to verify assets remaining.

1. TANGIBLE PERSONAL PROPERTY

   Any asset having physical existence, i.e. bank accounts, money markets, furniture, personal property, cars, trucks, art.

2. INTANGIBLE PERSONAL PROPERTY

   An asset having no physical existence. The following list is based upon the broader definition of personal property as used by the legal profession, rather than the more limited use of the accounting profession. Examples: stocks, bonds, insurance policies, partnerships, patents, etc.

3. REAL ESTATE

   All land and buildings not otherwise designated as personal property.

   The total of the personal and real property must be the same as the "Balance Remaining" item on Form 13.0.

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 estate.

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
	$	$

CASE NO. _____

Page _____ of _____ pages

Item	Value or Amount	Value or Amount
	$	$

_____

Fiduciary

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

ESTATE OF _____

CASE NO. _____

APPLICATION TO EXTEND ADMINISTRATION

[R.C. 2109.301, Sup. R. 78(B) and (C)]

This is the ☐ initial application ☐ subsequent application to extend administration of the estate.

The undersigned fiduciary applies to extend the administration of the estate. The fiduciary states it would be detrimental to the estate and its beneficiaries or heirs to file a final and distributive account or certificate of termination within the prescribed time for the following reasons (state with specificity):

_____

_____

_____

_____

_____

_____ _____

Attorney Fiduciary

Attorney Registration No. _____

ENTRY

Upon consideration of the Application, the Court orders:

☐ An account or certificate of termination shall be due not later than thirteen months after the appointment of the fiduciary.

☐ A final and distributive account or certificate of termination is due _____

☐ The Application is denied.

☐ Other: _____

_____

Ralph Winkler, Probate Judge

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. **There is no requirement to appear for this hearing if you have no exceptions to 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. in Room _____ as the date and time for hearing on the current/final account in this matter. If notice is required, 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, at least fifteen (15) days prior to the date and time set for hearing.

_____ _____
Date Ralph Winkler, Probate Judge

_____
Attorney

Attorney Registration No._____

☐ **APPROVED**
☐ **REJECTED** (LETTER ATTACHED)

Court Use Only

PROBATE COURT OF HAMILTON COUNTY, OHIO
RALPH WINKLER, JUDGE

IN RE: _____

CASE NO. _____

NOTICE OF RETRIEVING DOCUMENTATION FOR ACCOUNTS

Check the box indicating how the supporting documentation, copies and/or account forms left with the accounting department should be handled after the account is approved/rejected.

☐ Mail back documents in enclosed self-addressed stamped envelope. If no envelope – will be charged to mail back

☐ Place documents in the Attorney Mailbox (will pick up within 30 days).
Mailbox No. _____

☐ Destroy documents (shred).

THESE ARE THE MOST COMMON REASONS FOR REJECTIONS SO PLEASE MAKE SURE THESE REQUIREMENTS HAVE BEEN COMPLETED
(If pertains to the type of Account being filed)

☐ Starting balance matches Inventory/most recent Partial/Current Account

☐ Both Attorney and Fiduciary Signed Account

☐ Total Receipts and Distributions balance

☐ Newly Discovered Asset (Form 106.11)

☐ Attorney Fees (Consents - Form 210.05 or Application and Entry with timesheets for fees over $4,000)

_____
Signature

_____
Date

_____
Print Name
☐ Fiduciary ☐ Attorney

PROBATE COURT OF HAMILTON COUNTY, OHIO
RALPH WINKLER, JUDGE

MATTER 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.

Name of Fiduciary: _____

_____ _____

Date Ralph Winkler, Probate Judge