

# INSTRUCTIONS FOR ESTABLISHING A SPECIAL NEEDS TRUST

These instructions are intended as a guideline only and should not be relied upon as a comprehensive list of duties in a special needs trust.

The following information and forms are designed to offer procedural advice and direction to accomplish this task.

If you have a settlement for the benefit of a minor or an alleged incompetent with special needs, it may be in the ward's best interest to establish a SPECIAL NEEDS TRUST.

First, it is necessary for a guardian to be appointed for the minor or alleged incompetent. Second, the guardian shall apply for the approval of the settlement for the benefit of the minor or incompetent. This guardian is also the person who will apply for the SPECIAL NEEDS TRUST.

This trust shall be administered as any other trust in the Probate Court. Bond shall be required of every non-corporate fiduciary unless bond is waived according to law.

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 the instruction sheet. **This fee must be paid in cash, certified check, MasterCard, Discover, or American Express. No personal checks or money orders will be accepted.**

The forms may be obtained from the Information 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

<b>Step 1: Complete the following forms</b>	
Self-Representation Form (270.01) - Sign and Complete information if you <b>do not</b> have legal representation	<b>At the time of filing</b>
Trust Beneficiaries (H.C. 54.0) - Complete form. - <b>Be sure to specify <i>complete</i> addresses of all of those listed.</b>	<b>At the time of filing</b>
Application to Create a [Special Needs] Trust and to Approve the Trust form. (H.C. Form 115.54) - Complete form. - <b>This application is filed as part of the guardianship proceedings.</b> - The specific reasons for seeking a SPECIAL NEEDS TRUST must be clearly explained in a memorandum. <b>A copy of the application together with the proposed SPECIAL NEEDS TRUST should be delivered to the Chief Magistrate so the Judge may review the proposed trust before the hearing.</b>	<b>Filed in the guardianship</b>
Entry Setting Hearing (H.C. Form 202.00) - Fill in the name of the ward only, the magistrate will fill in the hearing date and time and initial the entry.	<b>Filed in the guardianship</b>

Entry Creating Trust and Approving Trust Form (H.C. 115.55) <ul style="list-style-type: none"> <li>- Complete form.</li> <li>- Bring to Court on the day of the hearing.</li> <li>- If the SPECIAL NEEDS TRUST is approved, the Judge will sign it.</li> </ul>	<b>Filed in the guardianship after the hearing</b>
Application for Appointment of a Trust (H.C. 54.1) <ul style="list-style-type: none"> <li>- Complete form.</li> <li>- <b>This application will be given a separate case number.</b></li> </ul>	Filed at the time the Application to Create Trust is filed. Set for hearing same day and time.
Entry Setting Hearing (H.C. Form 202.00) <ul style="list-style-type: none"> <li>- Fill in the name of the ward only, the magistrate will fill in the hearing date and time and initial the entry.</li> </ul>	Given the same date and time as the Application to Create Trust
Special Needs Trust Agreement <ul style="list-style-type: none"> <li>- There is no prescribed trust form.</li> <li>- Counsel are directed to 42 U.S.C. Sec. 1396p(d)(4)(A) and Ohio Administrative Code 5101-1-39-271 for guidance in drafting said trusts.</li> <li>- The guardian shall be identified as the settlor of said trust.</li> <li>- No trust shall be approved which seeks to give unfettered discretion for disbursements to the trustee.</li> </ul>	
Trustee's Bond (H.C. 54.3) <ul style="list-style-type: none"> <li>- When applying to be appointed trustee, the applicant is required to execute a bond.</li> <li>- Applicant must execute and date form.</li> <li>- <b>Bond must be executed by a surety company in front of the court personnel.</b></li> <li>- The bond shall be twice the value of the assets funding the trust, with a minimum bond requirement of \$20,000.</li> </ul>	Once signed by the applicant, the bond form needs to be left with the Court in order for the agent of the surety company to execute the bond in the presence of the clerk.  May be left with the Court anytime prior to the hearing.
Application for Release of Funds to Custodial Depository in Lieu of Bond (H.C.204.05) <ul style="list-style-type: none"> <li>- Complete form.</li> <li>- Filed when there is not an attorney and applicant does not want to obtain one.</li> <li>- Filed to dispense with requirement of joint control with an attorney, posting of a bond and filing of fiduciary accounts.</li> </ul>	Normally the day of the hearing
Entry Releasing Funds to Custodial Depository in Lieu of Bond (H.C. 204.06) <ul style="list-style-type: none"> <li>- Complete form.</li> <li>- Make sure you have obtained an account number from the bank.</li> </ul>	Normally the day of the hearing
Verification of Receipt and Deposit of Custodial Depository (H.C. 204.07) <ul style="list-style-type: none"> <li>- A bank clerk completes form once the funds are in the account.</li> <li>- Normally the bank sends the form to the court.</li> </ul>	Filed by the bank, normally within 30 days from filing of Entry Releasing Funds to Custodial Depository
Entry Appointing Trustee; Letters of Authority (H.C. 54.4) <ul style="list-style-type: none"> <li>- Complete form.</li> </ul>	Preferably at the time of initial filing. Otherwise, the

<ul style="list-style-type: none"> <li>- If the Judge approves the SPECIAL NEEDS TRUST agreement, the magistrate will sign the entry.</li> </ul>	day of the hearing.
<b>THE NEXT GROUP OF FORMS IS NOT NEEDED AT THE INITIAL FILING.</b>	
Trustee's Inventory (H.C. Form 54.5) <ul style="list-style-type: none"> <li>- The trustee must file an inventory specifically listing the assets of the trust and the value of those assets.</li> </ul>	3 months from date of appointment
Trustee's Account (H.C. Form 54.8) <ul style="list-style-type: none"> <li>- From the date of appointment, the trustee is responsible for filing an account every 2 years.</li> <li>- On back of Trustee's Account (form 54.8), have an employee of each bank where trust funds are deposited complete a bank certificate.</li> <li>- Trustee must sign form.</li> </ul>	Every 2 years starting with date of appointment
Receipts and Disbursements (H.C. Form 54.81) <ul style="list-style-type: none"> <li>- Specifically list the assets of the trust that were listed on the Inventory (54.5) plus all income and disbursements made.</li> </ul>	Filed with account
Assets Remaining in Trustee's Hands (H.C. Form 54.82) <ul style="list-style-type: none"> <li>- Complete form if filing a current account.</li> <li>- Specifically describe those assets of the trust remaining in trustee's hands.</li> </ul>	
Entry Setting Hearing on Account (H.C. 213.8) <ul style="list-style-type: none"> <li>- Fill in the caption and have attorney sign.</li> <li>- The account clerk will fill in hearing date &amp; time and sign &amp; date the form.</li> </ul>	Filed with account.
Notice of Hearing on Account (H.C. 13.5) Waiver of Notice of Hearing (H.C. 13.7) <ul style="list-style-type: none"> <li>- When filing a <i>current</i> account, all <i>income</i> beneficiaries are entitled to be notified of the hearing on the account.</li> <li>- When filing a <i>final</i> account, all <i>trust</i> beneficiaries are entitled to be notified of the hearing on the account.</li> <li>- You must either obtain a waiver from each individual (H.C. 13.7) or perfect certified mail notice (H.C. 13.5) on each individual. See Local Rule 64.1(D)</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>	
Entry Approving and Settling Account (H.C. 13.3) <ul style="list-style-type: none"> <li>- Fill in the caption and case number.</li> <li>- Magistrate will complete form on the day of the account hearing.</li> </ul>	
<b>STEP 2: ASSIGNING OF MAGISTRATE, REVIEWING OF FORMS, AND SETTING HEARING DATE.</b>	
When the initial forms have been completed, present them to the magistrate's assistant at the information desk on the 9 <sup>th</sup> Issue Desk where the clerk will write the initials of the assigned magistrate on the form. From the Information Desk you will go to the assignment desk on the 10 <sup>th</sup> floor to obtain a hearing on the Judge's docket.	

<b>STEP 3: FILING OF FORMS WITH CASHIER</b>	
All forms are 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 stamp the case number on all the papers plus one set of copies, if provided, and clock in the original forms that can be docketed that day. After clocking in the forms, the cashier will place the forms in a file folder and give it to you to take to the Issue Desk.	
<b>STEP 4: THE HEARING – WHAT TO EXPECT</b>	
At the date and time of the hearing, you (and your attorney, if an attorney is obtained) should report to the 9 <sup>th</sup> Floor of the Probate Court. (The Magistrate will already have the file with the forms you initially filed). If you had to obtain waivers or serve notices of the hearing you will give them to the Magistrate. The Judge will conduct the hearing, and if he approves the trust he will sign the Entry Creating Trust and Approving Trust Form (H.C. 115.55) to be filed under the guardianship number. The Magistrate will sign the Entry Appointing Trustee; Letters of Authority (H.C. 54.4), but they cannot be issued until the Judge signs the trust agreement. Once the trust agreement is signed, you must go to the Issue Desk on the 9th Floor to have the original letters issued.	



## **A CITIZEN'S GUIDE TO COMMUNICATING WITH THE JUDGE AND MAGISTRATES**

### **Why can't I communicate directly with the judge or magistrate on my case?**

If the matters are contested, judges and magistrates are not allowed to communicate with individual parties. This is what the law calls an *ex-parte* communication (this is when a judge or magistrate only communicates with an individual party, on their own, without the knowledge of all parties to a case). In order to keep the court process as fair, equal and as transparent as possible, *ex-parte* communication is strictly forbidden. It is unfair for the court to share information without all of the parties present.

You cannot email the judge or magistrate, as the email is considered an *ex-parte* communication. In addition, emails are not pleadings (motions.) You cannot write a personal letter to the judge or magistrate as this may be considered an *ex-parte* communication.

### **How can I speak to the judge or magistrate on my case?**

Typically, to speak to the judge or magistrate on your case, you must file a written motion with the court explaining what you want the court to do and all motions become part of the public record. You also have to send a copy of whatever you file to the other parties, or their attorney if they are represented by an attorney (this is called "service"). A motion is not considered an *ex-parte* communication because all parties are officially notified. You may be required to pay a filing fee when you file your written motion. Please note, there is no fee if you wish to speak to the magistrate in an uncontested matter, on their assigned walk-in days.

### **I've heard there's always a magistrate on duty to hear arguments immediately – what does that mean?**

There is a magistrate on duty every business day. The on-duty magistrate may answer generic procedural questions. The on-duty magistrate may also discuss matters in an uncontested case. For all other matters, the on-duty magistrate is prohibited from speaking with you. To address the court for these matters, you must file a written motion. The on-duty magistrate will set the matter for hearing before the magistrate assigned on your case or the judge.

### **What if I need to tell the judge or magistrate something I don't want the other party to know about?**

Unfortunately, you cannot withhold information from another party to your case. In order to keep the case fair to everyone involved, as soon as you tell the judge or magistrate something, you must also tell the other parties. All sides must have an opportunity to respond to the information that you have shared with the court.

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

**IN THE MATTER OF:** \_\_\_\_\_

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

**SELF-REPRESENTATION ACKNOWLEDGMENT**

I acknowledge that I have read, understand and agree with all of the following statements:

1. The Court has recommended that I hire an attorney to represent me in this case. However, I have chosen to proceed with this case without the assistance of an attorney.
2. The Court and its Deputy Clerks are prohibited by law from providing legal advice. I will follow the instructions provided in the form packets and on the Court's website, [www.probatect.org](http://www.probatect.org).
3. I am responsible for understanding and correctly applying any statutes, case law, rules, regulations, policies, and procedures that relate to this case, including, but not limited to, the Ohio Revised Code, Rules of Superintendence for the Courts of Ohio, Hamilton County Probate Court Local Rules of Practice, and the Ohio Rules of Civil Procedure.
4. The same standards that apply to attorneys and persons represented by attorneys in similar probate hearings will apply to myself.
5. If I do not fulfill my responsibilities in this case as required by law, I may be subject to sanctions or penalties as provided by law, which may include removal as fiduciary or being required to be represented by an attorney.
6. I may be personally liable to any person or entity that suffers damages as a result of anything I do or fail to do in this case that does not comply with the legal requirements.

\_\_\_\_\_  
Fiduciary/Applicant/Guardian

\_\_\_\_\_  
Typed Printed Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
City/State/Zip

\_\_\_\_\_  
Telephone Number (include area code)

\_\_\_\_\_  
Email

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

IN THE MATTER OF \_\_\_\_\_

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

**APPLICATION TO CREATE TRUST  
AND APPROVE TRUST FORM**

Applicant is the ☐ guardian ☐ trustee and has received funds for the benefit of the ☐ ward ☐ beneficiary as a result of a ☐ personal injury settlement or ☐ other (specify): \_\_\_\_\_. Applicant states that it would be in the best interest of the ☐ ward ☐ beneficiary to create a trust for the ☐ ward ☐ beneficiary pursuant to ☐ R.C. 2111.50(B)(3) ☐ R.C. 2125.03 (A)(2), for the reasons set forth in the attached Memorandum.

Applicant prays for an order of the Court authorizing the creation of a ☐ special needs trust or ☐ other (specify): \_\_\_\_\_ and approval of the trust form.

\_\_\_\_\_  
Attorney for Applicant

\_\_\_\_\_  
Applicant

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

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

**IN THE MATTER OF** \_\_\_\_\_

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

**ENTRY CREATING TRUST AND APPROVING TRUST FORM**

This cause came on to be heard upon an application to create a [select one of the following]:    ☐ wrongful death trust    ☐ special needs trust    ☐ other (specify)

\_\_\_\_\_.

The Court finds that \_\_\_\_\_ is the  
☐ guardian ☐ trustee and has received funds for the benefit of the ☐ ward ☐  
beneficiary and that it would be in the best interest of the ☐ ward ☐ beneficiary that the  
Court create a trust pursuant to ☐ R.C. 2111.50 (B)(3) ☐ R.C. 2125.03 (A)(2).

It is therefore ordered that a [select one of the following] ☐ wrongful death trust  
☐ special needs trust ☐ other (specify) \_\_\_\_\_ be created  
for the benefit of the ward. The trust is hereby approved as to form and shall be  
administered under Case No. \_\_\_\_\_.

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



TRUST OF \_\_\_\_\_

**FOR THE BENEFIT OF** \_\_\_\_\_

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

The following are beneficiaries of the trust:

[illegible]

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

- ☐ The Will contains a charitable trust or a bequest or devise to a charitable trust, subject to Revised Code Section 109.23 and 109.41.
- ☐ The Will is not subject to Revised Code Sections 109.23 and 109.41, relating to charitable trusts.

Date \_\_\_\_\_

Applicant (or give other title)

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

TRUST OF \_\_\_\_\_

FOR THE BENEFIT OF \_\_\_\_\_

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

**APPLICATION FOR THE APPOINTMENT OF A TRUSTEE**

Now comes \_\_\_\_\_, a resident of Hamilton County, Ohio, and hereby makes application to be appointed Trustee of said Estate and agrees to perform the duties of said office according to **[Check one]**: ☐ the terms of said Will (and Codicil/s) under Item \_\_\_\_\_ ☐ the wrongful death trust; ☐ special needs trust; ☐ other (specify) \_\_\_\_\_, for the benefit of \_\_\_\_\_.

Your applicant represents that said trust estate is estimated as follows:

Personal Property	\$	_____
Real Property	\$	_____
Annual Rents	\$	_____
Other Annual Income	\$	_____

Wherefore your applicant asks to be appointed Trustee and presents a bond as such Trustee in the sum of \$\_\_\_\_\_ with the following surety:

Applicant accepts the duties of Trustee imposed by law, and such additional duties as may be required by the Court. Applicant acknowledges that he/she may be removed as fiduciary for failure to perform such duties as required, and also acknowledges that he/she may be subject to criminal penalties for improper conversion of any property held as fiduciary.

\_\_\_\_\_  
Attorney for Applicant

\_\_\_\_\_  
Applicant

\_\_\_\_\_  
Typed or Printed Name

\_\_\_\_\_  
Typed or Printed Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
City, State, Zip Code

\_\_\_\_\_  
City, State, Zip Code

\_\_\_\_\_  
Phone No. (include area code)

\_\_\_\_\_  
Phone No. (include area code)

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

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

TRUST OF \_\_\_\_\_

FOR THE BENEFIT OF \_\_\_\_\_

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

**CONSENT TO APPOINTMENT OF TRUSTEE**

[Check one of the following]:

☐ The undersigned, being adult beneficiaries or guardians of minor beneficiaries of the trust, do hereby consent to the appointment of \_\_\_\_\_ as Trustee of the wrongful death trust.

☐ The undersigned, being guardian of said minor or incompetent, does hereby consent to the appointment of \_\_\_\_\_ as Trustee of the special needs trust.

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

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

**TRUST OF** \_\_\_\_\_

**FOR THE BENEFIT OF** \_\_\_\_\_

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

**TRUSTEE'S BOND**

Amount of Bond \$ \_\_\_\_\_

The undersigned principal, and sureties if any, are obligated to the State of Ohio in the above amount, for payment of which we bind ourselves and our successors, heirs, executors and administrators, jointly and severally.

The principal has accepted in writing the duties of trustee pursuant to:

- ( ) said decedent's Will (and Codicil(s))
- ( ) wrongful death settlement trust [R.C. 2125.03]
- ( ) special needs trust [R.C. 2111.50(B)(3)]
- ( ) minor trust [R.C. 2111.182]

Said duties include the following:

1. Make and return to the Court, on oath, as provided by and within the time required by law a true inventory of the real and personal property belonging to the Trust;
2. Administer and distribute according to law and the Trust all the real and personal property belonging to the Trust;
3. Render upon oath a just and true account of the administration at the time or times required by the Court or the law; AND in all matters, faithfully and honestly discharge the duties of said office, and comply with all conditions imposed by law.

This obligation is void if the principal performs such duties as required. This obligation remains in force if the principal fails to perform such duties, or performs them tardily, negligently, or improperly, or if the principal misuses or misappropriates estate assets or improperly converts them to his own use or the use of another.

**[Check if personal sureties are involved]** - ☐ The sureties certify that each of them owns real estate in this county, with a reasonable net value as stated below.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Principal

\_\_\_\_\_  
Surety

\_\_\_\_\_  
Surety

\_\_\_\_\_  
By  
Attorney in Fact

\_\_\_\_\_  
By  
Attorney in Fact

\_\_\_\_\_  
Typed or Printed Name

\_\_\_\_\_  
Typed or Printed Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Net value of real estate owned in this county

\_\_\_\_\_  
Net value of real estate owned in this county

\$ \_\_\_\_\_

\$ \_\_\_\_\_

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

TRUST OF \_\_\_\_\_

FOR THE BENEFIT OF \_\_\_\_\_

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

**ENTRY APPOINTING TRUSTEE; LETTERS OF AUTHORITY**

Name of Trustee: \_\_\_\_\_

Name(s) of Co-Trustee(s) [if any]: \_\_\_\_\_

On hearing in open court on the application for appointment of trustee, the Court finds that the applicant is a suitable and competent person to execute the trust, that applicant has filed a written acceptance of duties as Trustee, and that the Trustee's Bond has been **[Check one]**:

- ☐ filed and approved
- ☐ waived under the terms of the decedent's Will
- ☐ waived according to law.

The Court therefore appoints applicant as Trustee. This entry of appointment constitutes the trustee's letters of authority.

\_\_\_\_\_  
Date

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

**CERTIFICATE OF APPOINTMENT AND INCUMBENCY**

The above document is a true copy of the original kept by me as custodian of the records of this Court. It constitutes the appointment and letters of authority of the named trustee, who is qualified and acting in such capacity.

[Seal]

\_\_\_\_\_  
Ralph Winkler, Probate Judge/Clerk

\_\_\_\_\_  
Date

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

TRUST OF \_\_\_\_\_

FOR THE BENEFIT OF \_\_\_\_\_

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

**TRUSTEE'S INVENTORY**  
[R.C. 2109.58]

Description of Real and Personal Property	Value
	\$

[use additional pages, if necessary]

**RECAPITULATION**

Total Value of Personal Estate .....\$ \_\_\_\_\_

Total Value of Real Estate .....\$ \_\_\_\_\_

Yearly Rent of Real Estate .....\$ \_\_\_\_\_

Other Annual Income .....\$ \_\_\_\_\_

Total .....\$ \_\_\_\_\_

\_\_\_\_\_  
Trustee

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

**TRUST OF** \_\_\_\_\_

**FOR THE BENEFIT OF** \_\_\_\_\_

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

**TRUSTEE'S ACCOUNT**

**[R.C. 2109.30]**

The trustee offers an account of the trust and has attached an itemized statement of receipts and disbursements.

The trustee states that the account is true and correct, and asks that it be approved and settled.

**[Check one of the following]**

☐ This is the \_\_\_\_\_ partial account for the period from \_\_\_\_\_  
(Number) to \_\_\_\_\_. A statement of the assets remaining in the trustee's hands is attached.

☐ This is a final and distributive account, and the trustee asks to be discharged upon its approval and settlement.

This account is recapitulated as follows:

**RECEIPTS**

Balance brought forward from inventory or previous account ..... \$ \_\_\_\_\_

Income..... \$ \_\_\_\_\_

Other receipts ..... \$ \_\_\_\_\_

Total receipts ..... \$ \_\_\_\_\_

**DISBURSEMENTS**

Fiduciary fees (this accounting period) ..... \$ \_\_\_\_\_

Attorney fees (this accounting period) ..... \$ \_\_\_\_\_

Other administration costs and expenses ..... \$ \_\_\_\_\_

Other disbursements ..... \$ \_\_\_\_\_

Total disbursements ..... \$ \_\_\_\_\_

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Trustee

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

---

**BANK CERTIFICATE**

**N.B. Must be executed when funds are on deposit.**

I HEREBY CERTIFY that the within names trustee, on the date named below, had on deposit in

the \_\_\_\_\_ of \_\_\_\_\_, Ohio the sum  
of \$ \_\_\_\_\_ on \_\_\_\_\_ to the credit of the trust of  
Nature of Deposit

\_\_\_\_\_

Dated \_\_\_\_\_

\_\_\_\_\_ Bank

By \_\_\_\_\_  
Cashier

\_\_\_\_\_ Trustee

---

**BANK CERTIFICATE**

**N.B. Must be executed when funds are on deposit**

I HEREBY CERTIFY that the within named trustee, on the date named below, had on deposit in

the \_\_\_\_\_ of \_\_\_\_\_, Ohio  
the sum of \$ \_\_\_\_\_ on \_\_\_\_\_ to the credit of the trust of  
Nature of Deposit

\_\_\_\_\_

Dated \_\_\_\_\_

\_\_\_\_\_ Bank

By \_\_\_\_\_  
Cashier

\_\_\_\_\_ Trustee



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

TRUST OF \_\_\_\_\_

**FOR THE BENEFIT OF** \_\_\_\_\_

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

## RECEIPTS AND DISBURSEMENTS

**[Attach to trustee's account]**

Following is an itemized statement of receipts and disbursements by the trustee in the administration of the trust.

[illegible]

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Fiduciary

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

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

[illegible]

Trustee

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

TRUST OF \_\_\_\_\_

FOR THE BENEFIT OF \_\_\_\_\_

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

**ASSETS REMAINING IN TRUSTEE'S HANDS**

[Attach to partial account of trustee]

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

The trust assets remaining in the trustee's hands are recapitulated as follows:

Tangible personal property .....\$ \_\_\_\_\_

Intangible personal property .....\$ \_\_\_\_\_

Total personal property .....\$ \_\_\_\_\_

Real Estate .....\$ \_\_\_\_\_

Total assets remaining in trustees's hands .....\$ \_\_\_\_\_

Following is an itemized statement of trust assets remaining in the trustee's hands.

Item	Value or Amount	Value or Amount
	\$	\$

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

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

[illegible]

Trustee

**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. 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. \_\_\_\_\_

**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.

_____	_____
_____	_____
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**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**

**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 reviewed.

- ☐ 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
- ☐ Original Signature on 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 \$2,000)
- ☐ Paid funeral bill

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



**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