

Supplemental Checklist
Accounts
Full Administration

A final and Distributive Account is due 6 months from date of appointment. See Rules of Superintendence Rule 77 and Fairfield County Local Rules 77.1 – 77.4 for specific information regarding Citations for late filings.

No partial accounts may be filed at 6 months, and no Waivers of Partial Account may be filed at 6 months. Either a final account must be filed, or if the estate qualifies for an extended administration (see Fairfield County Local Rule 64.2 to determine if the estate qualifies), then you may file:

- Application and Entry to Extend Administration (Form 13.8).
 - o If extension of administration is granted, the final account would then be due 13 months after the date appointment.

OR

- Notice to Extend Administration (Form 13.10)
 - o Has to meet one of the qualifications on the notice.
 - o If this is applicable, then the final account would be due 13 months after the date appointment.

Even after an extended administration has been granted, the court will not accept a Waiver of Partial Account (Form 13.4) as a **first** account. An actual accounting must always be filed as a first and partial account.

Note: We cannot approve a final account until after 3 months from date of death. ORC 2109.32

If the account is a Final and Distributive Account:

- Fiduciary's Account (Form 13.0)
 - o If real estate sold: a Settlement Statement (HUD) must accompany account
- Receipts and Disbursements (Form 13.1)
- Certificate of Service of Account to Heirs or Beneficiaries (Form 13.9) *If applicable*
 - o We require proof that all heirs or beneficiaries have either received notice of the hearing [proof by green card return] or have waived notice of the hearing (Form 13.7).

OR

- o If fiduciary has all heirs and beneficiaries sign a waiver of hearing and consent to account (FC Form 13.7-A) – then no Certificate of Service is necessary.

- Entry Approving and Settling Account (Form 13.3)

Attorney Fees: If the account is a Final and Distributive Account and is filed no later than 13 months (when administration was extended) or no later than 6 months if estate was not extended, and the fiduciary and the required beneficiaries have signed consents to attorney fees (FC Forms 71.2-D and 71.2-E), then no attorney fee computation is required. If the final and distributive account is filed after the 13 months (or 6 months if administration not extended) then see below for Attorney Fee Computations. (See Local Rule 71)

If the account is a First and Partial Account:

A Partial Account may not be filed unless the estate has been previously approved for extended administration. Note: No Waivers of Partial Account are allowed on a first and partial account. You must file an actual account.

- Fiduciary's Account (Form 13.0)
 - o If real estate sold: a Settlement Statement (HUD) must accompany account
- Receipts and Disbursements (Form 13.1)
- Assets Remaining in Fiduciary's Hands (Form 13.2)
- Certificate of Service of Account to Heirs or Beneficiaries (Form 13.9) *If applicable*
 - o We require proof that all heirs or beneficiaries have either received notice of the hearing [proof by green card return] or have waived notice of the hearing (Form 13.7).

OR

- o If fiduciary has all heirs and beneficiaries sign a waiver of hearing and consent to account (FC Form 13.7-A) – then no Certificate of Service is necessary.

- Entry Approving and Settling Account (Form 13.3)
- Status Report (FC Form 64.2-B)

On any subsequent Partial Accounts (not the **first** and partial):

You may file either the above paperwork (see previous checklist for first and partial accounts)

OR

- Waiver of Partial Account (Form 13.4)
 - o Signed by all of the beneficiaries listed on page 2 of the Form 1.0 if there is a Will in the estate, or page 1 of the Form 1.0 if there is no Will in the estate.
- Status Report (FC Form 64.2-B)

Certificate of Termination

This may be filed in lieu of a Final Account. This only applies if the fiduciary is also the sole beneficiary to the estate. If there are co-fiduciaries, they may file this if they are the sole beneficiaries to the estate.

- Certificate of Termination (Form 13.6)

ATTORNEY FEES

See *Fairfield County Local Rule 71.2* for detailed requirements on Attorney Fees in Estates

FIDUCIARY FEES

- Statutory Fee Comp (FC FORM 72.1-C)

If additional fiduciary fees are requested:

- Application (FC FORM 72.1-A)
- Entry (FC FORM 72.1-B)
- Itemized statement of services performed by the fiduciary
- Narrative in Support of additional fees
- Consents of Heirs or Beneficiaries (FC FORM 72.1-D)

EXTENSIONS

The Court will consider granting extensions on the above filings, when the extensions are filed pursuant to Fairfield County Local Rule 56.1.

- All applications for extension **must** be filed at least five Court Days **before** the actual due date. The Court will not consider or grant an application for extension that is filed **after** the due date, unless you can present to the Court clear evidence of exceptional circumstances that prevented filing before the due date.
 - All applications must contain a clear and concise statement establishing reasonable cause for why additional time is needed. When applying for additional time, beyond an initial extension, the application must provide a clear and concise statement establishing **exceptional** circumstances for why additional time is needed.
 - Generally the maximum extension time the Court permits on an initial application is 60 calendar days. The maximum extension time the Court permits on a second extension is 30 calendar days. The Court may make exceptions to these time limitations only upon truly unusual and complex situations.
 - All requests for extensions **must** be on the appropriate Fairfield County Forms.
- Application for Extension of Time to File (FC Form 56.1-A)
 - Entry Regarding Extension of Time to File (FC Form 56.1-B)
 - o The Court will complete the blank information in the body of the entry to reflect its decision on the application.