

FILINGS

1. SPF 13.0: Fiduciary's Account
2. SPF 13.1: Receipts and Disbursements
3. SPF 13.2: Assets Remaining in Fiduciary's Hands
4. SPF 13.3: Entry Approving and Settling Account
5. SPF 13.4: Waiver of Partial Account
6. SPF 13.5: Notice of Hearing on Account
7. SPF 13.6: Certificate of Termination
8. SPF 13.7: Waiver of Notice of Hearing on Account
9. SPF 13.8: Application to Extend Administration
10. SPF 13.9: Certificate of Service of Account to Heirs or Beneficiaries
11. SPF 13.10: Notice to Extend Administration
12. Status Report [Sup.R. 78(C)]

TYPES [R.C. 2109.30]

1. Partial Accounting
 - a. Each partial accounting may be waived by written consent of all the legatees, devisees, or heirs, as long as none of them are under a disability, and filed in lieu of a partial accounting otherwise required. [R.C. 2109.301(A)]
 - b. Status report filed for estates that remain open after a period of 13 months from appointment of fiduciary and annually thereafter. [Sup.R. 78(C)]
 - c. Supplemental [R.C. 2109.32(B)(4)]
2. Final Accounting
 - a. Final Distributive
 - b. Final Non-Distributive
3. Certificate of Termination – fiduciary is sole legatee, devisee and heir [R.C. 2109.301(B)(2)] (SPF 13.6)

NOTE

No partial accountings required.

TIME FRAMES [R.C. 2109.301]

1. Final Accounting
 - a. Six (6) months after appointment of fiduciary, [R.C. 2109.301(B)(1)] exceptions:
 - i. An Ohio estate tax return must be filed. [R.C. 2109.301(B)(1)(a)]
 - ii. A proceeding contesting the validity of the decedent's will pursuant to R.C. 2107.71 has been commenced. [R.C. 2109.301(B)(1)(b)]
 - iii. The surviving spouse has filed an election to take against the will. [RC 3109.301(B)(1)(c)]
 - iv. The administrator or executor is a party in a civil action. [R.C. 2109.301(B)(1)(d)]
 - v. The estate is insolvent. [R.C. 2109.301(B)(1)(e)]
 - vi. For other reasons set forth by the administrator or executor, subject to court approval, it would be detrimental to the estate and its beneficiaries or heirs to file a final and distributive account. [R.C. 2109.301(B)(1)(f)]
2. Partial Accounting [R.C. 2109.301(B)(4)]
 - a. After initial account is rendered or waiver of partial account filed, adm./exec. at least once each year shall render further accounts or file waivers of partial account until estate is closed unless certificate of termination is filed.

SERVICE/HEARING/NOTICE

1. Service of Account [R.C. 2109.32(B)]
 - a. Copy of account provided by Adm./Exec. to each heir in intestate estate or each beneficiary of testate estate, except:

- i. Heir or beneficiary with unknown residence
 - ii. Beneficiary of specific bequest or devise who has received distribution and receipt has been filed or exhibited with Court.
 - b. Certificate of Service of Account shall be filed with Court prior to or simultaneously with filing of account.
2. Hearing [R.C. 2109.32(A)]
- a. Every account shall be set for hearing
 - b. Hearing not sooner than 30 days after filing of account
3. Service of Notice of Hearing [R.C. 2109.33]
- a. Fiduciary serves notice of hearing on account pursuant to Rules of Civil Procedure upon any person interested in estate, including creditors as court may direct.
 - i. Court, by local rule, may require notice of hearing on a **final** account be given to all heirs in intestate estate and to all residuary beneficiaries in a testate estate.
 - b. Notice of hearing shall be served at least 15 days prior to hearing on account or may be waived by any competent person.
 - c. Written exceptions filed 5 days prior to hearing.

FAILURE TO FILE OR APPEAR [R.C. 2109.31]

- 1. Failure to file:
 - a. Citation issued
 - i. Court may issue at own instance
 - ii. Court shall issue upon application of interested party

- 2. After citation, possible sanctions for the continued failure to file include:
 - a. Removal
 - b. Denial of all or part of fiduciary fees
 - c. Extension to file
 - d. \$100.00 assessment and \$25.00 court costs
 - e. Contempt of court
 - f. Sanctions may be imposed only upon a fiduciary and not upon surety of any fiduciary

OTHER CONSIDERATIONS

- 1. Motion to Vacate after Account approved. [R.C. 2109.35]
- 2. Court shall not close the estate until a claim is allowed or rejected. [R.C. 2117.06(l)]
- 3. Court shall not approve final account until:
 - a. 3 months have passed since the death of decedent [R.C. 2109.32(B)(3)(a)]
 - b. Surviving spouse has filed an election or time for making the election has expired. [R.C. 2109.32(B)(3)(b)]
- 4. If land has been sold, a copy of the closing statement has been attached. [Sup.R. 64(B)]
- 5. Final or distributive account shall not be approved until all court costs have been paid. [Sup.R. 64(E)]
- 6. Termination of surety bond for fiduciary upon approval of final and distributive account [R.C. 2109.32(A)]
- 7. If Certificate of Termination is filed, sole legatee/devisee/heir may be liable to creditors for claims presented after filing of Certificate of Termination and within time allowed by R.C. 2117.06 [R.C. 2109.301(B)(3)]