

**GEAUGA COUNTY PROBATE
COURT JUDGE TIMOTHY J.
GRENDALL**

CHECKLIST – TRUSTEE’S ACCOUNT

These instructions are provided as a public service of the Geauga County Probate Court, are intended as a guideline only, and are not legal advice. Depending on the circumstances of each case, additional steps may be required that are not listed below. The clerks are not attorneys and therefore cannot answer legal questions or assist you in completing the forms or deciding which forms apply to your situation. The documents that you file must be typewritten or legibly handwritten, and completed in their entirety. The clerks may refuse the filing of illegible or incomplete documents. The Court recommends that you obtain legal advice from your attorney or obtain assistance from the Court’s Help Center before preparing and filing any forms. You may make an appointment with the Help Center by calling 440-226-7339.

Background

- See generally Geauga Probate Local Rules 64.5 and Rule 74.

Filing Requirements

1. **Form GC PF 25.4 - Trustee’s Account**
2. **Form 25.4A - Waiver of Notice of Hearing on Trust Account**
3. **GC PF 25.4C – Certificate of Service of Trust Account to Current Beneficiaries**

Additional Notes

- Supporting Documents.
 - Sale of Trust Property. If trust property was sold during the accounting period, then the trustee shall deliver a copy of the sales agreement or other documents evidencing the nature of the sale transaction (including the related costs, fees, and other expenses); provided, however that if the property sold is real property, then trustee shall deliver a copy of the escrow agents closing statement if available.
 - Evidence of Vehicle Transfer. If any certificated personal property (including a motor vehicle, RV, motorcycle, mobile home, boat, trailer, etc.) was distributed during the accounting period, then the Fiduciary shall deliver a copy of the newly issued certificate of title reflecting the name of the new owner.
 - Trust Checking Account Statements. The trustee shall provide all monthly statements of the trust checking account that are applicable to the accounting period.
 - Evidence of Receipt Payment for Certain Disbursements. The trustee shall provide all cancelled checks or a copy of a receipt evidencing the payment or distribution of all disbursements to current beneficiaries, the trustee, and the trustee’s attorney.

- Remaining Assets. If there is remaining trust property at the end of the accounting period that is intangible personal property, then as to each item of intangible personal property the trustee shall deliver a copy of the evidence of ownership as of the end of the accounting period, which shall include the value of each such item as of the end of the accounting period. Examples are bank account statements, brokerage account statements of stocks and bonds, etc. Regarding a copy of a financial statement with an account number, the trustee shall redact all of the account numbers except for the last four digits - see Geauga Probate Local Rule 57.2(C).
- Waiver of Notice of Hearing on Trust Account. To the extent possible, the trustee should have current beneficiaries sign form “GC PF 25.4B - Waiver of Notice of Hearing on Trust Account,” and file that form with the Court at least 15 calendar days before the hearing date.
- Notice of Hearing on Trust Account - As to those current beneficiaries who did not sign the Waiver of Notice of Hearing on Trust Account, the trustee shall notify those persons of the hearing date using the form titled “GC PF 25.4B - Notice of Hearing on Trust Account.” That notice must be delivered at least 15 calendar days before the hearing date. The trustee shall deliver a copy of that notice to each such person in accordance with Civ.R. 73(E). Before the hearing, the trustee shall provide the Court with proof of service of that notice by preparing and filing with the Court the form titled “Affidavit Evidencing Service of Notice” (GC PF 41.6) together with a copy of each such notice and evidence of service (e.g., the “green card”) for each notice. See Geauga Probate Local Rule 78.13. Determine whether service of notice must be by publication. Unless the Court orders otherwise, notice by publication is not required if the address is unknown. See Geauga Probate Local Rule 64.2(J).
- Computation of Trustee Fee. See Geauga County Probate Rules 74 and 78.20(D) and form “GC PF 25.4D – Computation of Trustee’s Fee.”
- Payment of Attorneys’ Fee. See Geauga Probate Local Rule 71.1(B). The Fiduciary may not pay legal fees without a court order authorizing such payment. The attorney shall prepare and file GC PF 4.25 – Motion for Authority to Pay Legal Fees. Ideally, the trustee will sign the consent on Page Two and the attorney will prepare and file GC PF 4.57 – Consent to Payment of Legal Fees, which is signed by all Interested Persons.
- Payment of Professional Fee. See Geauga Probate Local Rule 78.2 and form GC PF 4.27 – “Application to Pay Professional/Appointee Compensation.”