

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

CHECKLIST - ACCOUNTING

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. If you decide to proceed without assistance from your attorney or from the Court's Help Center, then you should read the following Probate Information Sheet and Geauga Probate Local Rules before taking any action:

- Full Administration
- See generally Geauga Probate Local Rules 64.1 and 64.2

Filing Requirements

1. **Form 13.0 Fiduciary's Account**
2. **Form 13.1 Receipts and Disbursements**
3. **Form 13.2 Assets Remaining in Fiduciary's Hands**
4. **Form 13.7 Waiver of Notice of Hearing on Account** (see Additional Notes regarding definition of Interested Persons).
5. **Form 13.9 Certificate of Service of Account to Heirs and Beneficiaries**
6. **Form GC PF 13.11 – "Computation of Executor Fee," if needed.**
7. **Form GC PF 13.12 Status Report, if needed (see Geauga Probate Local Rule 64.2(H))**
8. **Supporting Documents – see Geauga Probate Local Rule 64.2(G)**

Additional Notes

- Certification of Termination. Determine whether the fiduciary can file a Certificate of Termination in lieu of a Final Account as permitted by R.C. 2109.301(B)(2). Essentially, this is available if the fiduciary is also the sole beneficiary of the estate. The Court will accept a Certificate of Termination if (i) a trust is the sole beneficiary and (ii) the estate fiduciary and the Trustee are the same person.
- Personal Identifiers - see Geauga Probate Local Rule 57.2(C). Do not insert protected personal identifiers into a court document. If ordered by the Court, prepare and file form SC Form 45(D) - Confidential Disclosure of Personal Identifiers.

- Waiver of Notice of Hearing on Account. To the extent possible, the Fiduciary should have all Interested Persons sign a Waiver of Notice of Hearing on Account (Form 13.7), and file that form with the Court no later than five Calendar Days before the Hearing Date. Please review Geauga County Local Rule 64.2(J). An Interested Person means:
 - If the Decedent died without a will admitted to probate (i.e. intestate), then an Interested Person is the Decedent's next-of-kin as determined by R.C. §2105.06;
 - If the Decedent died with a will admitted to probate (i.e. testate), then an Interested Person is the Decedent's next-of kin and the vested beneficiaries of the will, except that if the will contest period has expired and no will contest is pending, then an Interested Person is only the vested beneficiaries of the will; and
 - In each instance, only Interested Persons whose address is known.
- Notice of Hearing on Account - As to those Interested Persons (as defined above) who did not sign the Waiver of Notice of Hearing on Account (Form 13.7), the Estate Representative must notify those Interested Persons using the form titled Notice of Hearing on Account (Form 13.5) of the hearing date. That notice must be delivered no less than 15 calendar days before the hearing date. The Estate Representative shall deliver a copy of that notice to each such person in accordance with Civ.R. 73(E). Before the hearing, the Estate Representative 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.
- Delivery of a Copy of the Account. The Estate Representative shall deliver a copy of each account to all Interested Persons (as defined above). Before or simultaneously with the filing of the account, the Fiduciary shall file with the Court the form titled Certificate of Service of Account to Heirs and Beneficiaries (Form 13.9) as required under R.C. §2109.32(B)(2).
 - Note that pursuant to R.C. §2109.32(B)(2), the Estate Representative need not deliver a copy of an account to:
 - an heir or a beneficiary whose residence is unknown; or
 - a beneficiary of a specific bequest or devise who has received the beneficiary's distribution and for which a receipt has been filed or exhibited with the court.¹
 - Also note that if §2109.32(B)(2) is applicable, then it must be noted on form Certificate of Service of Account to Heirs and Beneficiaries (Form 13.9)
- Consent to Approval of Account. If an Interested Party has received, has reviewed, and is willing to consent to the Court's approval of the Account, then the Fiduciary should (i) consider having that Interested Party sign form GCPF 13.7A – "Consent to Approval of Account" and insert the date that the Account was received, and (ii) file that form with the Court.
- Computation of Fiduciary Fee. If a fee was paid to the Fiduciary during the accounting period, then prepare and file with the Court form GC PF 13.11 – "Computation of Executor Fee" – see Geauga Probate Local Rule 72.1(A), and see Geauga Probate Local Rule 72.1(B) if additional compensation is to be paid. If needed, prepare and file GC PF 4.21 – "Application For Authority To Pay Executor Or Administrator Additional Compensation" and GC PF 4.22 – "Consent to

¹ See R.C. 2109.32(B)(1).

Payment of Additional Compensation to Executor or Administrator Executors and Administrators.”

- Payment of Attorneys’ Fee. See Geauga Probate Local Rule 71.1. With the exception provided regarding an estate proceeding that permits the filing of a Certificate of Termination and provided that the six months have passed since the decedent’s death and if decedent’s will was admitted to probate and the three month will contest period has expired without a will contest,² 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 Fiduciary will sign the consent on Page Two and the attorney will prepare and file form 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.”
- Supporting Documents - see Geauga Probate Local Rule 64.2(G) for a listing of required documentation when filing an Account (e.g., paid funeral bill, closing statement when real property sold, copy of newly issued certificate of title for transferred vehicles, etc.).
- Status Report. Except for an estate for limited purpose, all Fiduciaries of a decedent’s estate shall file a status report with the Court simultaneously with filing each partial account or waiver of partial account, using GC Form “GC PF 13.12 - Status Report.”
- Notice to Distributee. Use GC Form “GC PF 4.42 – Notice to Distributee” if the Fiduciary is required to deliver a notice to a distributee as required by R.C. 2117.06(K).
- In-Kind Property Distribution. (R.C. 2113.55). If the probate estate includes in kind property, then be sure to prepare and file Form 10.0 and if needed Form 10.1 BEFORE making a distribution.
- Funeral and Burial Expenses. If the person who paid the funeral bill or other court-approved funeral and burial expenses does not seek reimbursement from the estate, then the fiduciary should have that person sign and then file Form GC PF 4.54 - Waiver of Reimbursement for Funeral and Burial Expenses.

² See Geauga County Probate Local Rule 71.1(G).