

**FILINGS**

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

**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)]

**SERVICE/NOTICE OF HEARING** [R.C. 2109.33]

1. Fiduciary serves final account and notice of hearing pursuant to the Ohio Rules of Civil Procedure upon any person interested in the estate, including creditors, as the court may direct or by local rule to all heirs in an intestate estate and to all residuary beneficiaries in a testate estate.
2. Notice of hearing shall be served at least 15 days prior to hearing on account or may be waived.
3. Written exceptions filed 5 days before hearing. [R.C. 2109.33] (SPF 13.5)

**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

## **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(I)]
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)]