

PROBATE COURT OF LUCAS COUNTY, OHIO

JACK R. PUFFENBERGER, JUDGE

IN THE MATTER OF _____ CASE NUMBER _____

DECEDENT'S ESTATE

ATTORNEY/FIDUCIARY ACCOUNT CHECKLIST

In order for the Court to approve the above-referenced account, the fiduciary and attorney (if any) must certify that the following information has been provided and any additional requirements noted by the Court have been addressed.:

- The account and all relevant forms are signed by the fiduciary and attorney (if any)
- Any required vouchers or receipts have been presented and totaled
- All checks written have been cashed or cancelled
- Bank or other financial institution certification is attached
- All assets remaining in the fiduciary's hands are itemized
- Ending balance from previous account agrees with beginning balance in present account
- Recapitulation figures are completed and receipts and disbursements totals match the assets remaining (if any)
- Attorney fee application, contract, or computation has been submitted and /or approved
- Fiduciary fee application/ computation has been approved
- Application to Extend Administration, if needed, has been approved
- Certificate of Service of Account to Heirs or Beneficiaries or waivers have been filed
- Status Report has been filed unless you are filing a final account
- Certificate of Service of Notice of Probate of Will (if applicable) has been filed
- Verification is provided that bond has been filed and, if applicable, renewed in the amount of two times the value of the personal property
- If real estate was sold a complete copy of the settlement /escrow statement is attached to account
- Surviving Spouse (if applicable) has filed election or the time for filing has passed
- Affidavit concerning Investments (if applicable) is being filed with the account
- Any distributions to minors or wards have been Deposited in a Guardianship Estate, Deposited in a financial institution and Forms 16(A) and 16(B) are filed with the account, Placed in a Trust, or Distributed pursuant to a court order.

In addition to the above if this is a Final Account:

- Court costs have been paid in full
- All creditor claims have been rejected, paid or compromised

I have listed any missing forms or documents below:

Missing forms or documents may be sent to accounts@lucasprobate.org.

Voucher (supporting documentation) provided to the Court —

As of June 2023, **THE ACCOUNTS DEPARTMENT WILL NO LONGER PLACE VOUCHERS IN THE ATTORNEY PICK-UP BOXES AFTER COMPLETION OF THE AUDIT.** The Court prefers that all vouchers for the account be emailed to accounts@lucasprobate.org.

If physical vouchers are provided with an account, please check one of the following boxes:

- A Self-Addressed Stamped Envelope is provided to mail all vouchers after the account has been audited.
- All physical vouchers provided to the Court can be destroyed after the account has been audited.

***Please note, if a box is not checked and a self-addressed stamped envelope is not provided to the court at the time of filing; THE COURT WILL DESTROY ALL PHYSICAL VOUCHERS PROVIDED AFTER THE ACCOUNT AUDIT.**

I hereby certify that I have provided all of the documentations, approvals, forms and required court cost payments unless specifically noted above.

Attorney

Fiduciary

Email address

Email address

**PROBATE COURT OF LUCAS COUNTY, OHIO
JACK R. PUFFENBERGER, JUDGE**

ESTATE OF _____, DECEASED

CASE NO. _____

FIDUCIARY'S ACCOUNT
[R.C. 2109.30, 2109.301 and 2109.32]
[Executors and Administrators]

The fiduciary offers the account given below and on the attached itemized statement of receipts and disbursements. The fiduciary states that the account is correct, and asks that it be approved and settled.

[Check one of the following]

- This is a partial account. A statement of the assets remaining in the fiduciary's hands is attached.
- This is a final account. A statement of the assets remaining in the fiduciary's hands for distribution to the beneficiaries is attached.
- This is an account of distribution and the fiduciary asks to be discharged upon its approval and settlement.
- This is a final and distributive account and the fiduciary asks to be discharged upon its approval and settlement.
- This is a supplemental final account.

[Complete if this is a partial account, or if one or more accounts have previously been filed in the estate] The period of this account is from

_____ to _____

[Complete if applicable] Accounts previously filed in the estate, the accounting periods, and the fiduciary and attorney fees paid for each period, are as follows:

Date Filed	Accounting Period	Fiduciary Fees Paid	Attorney Fees Paid
		\$	\$

Note:

2117.06(K) states: "The distributee may be liable to the estate up to the value of the distribution and may be required to return all or any part of the value of the distribution if a valid claim is subsequently made against the estate within the time permitted under this section".

2109.32(C) states: "The rights of any person with a pecuniary interest in the estate are not barred by approval of an account pursuant to division (A) and (B) of this section. These rights may be barred following a hearing on the account pursuant to section 2109.33 of the Revised Code".



This account is recapitulated as follows:

RECEIPTS

Personal property not sold	\$ _____
Proceeds from sale of personal property.....	_____
Real property not sold.....	_____
Proceeds from sale of real property.....	_____
Income.....	_____
Other receipts.....	_____
Total receipts.....	\$ <u>_____</u>

DISBURSEMENTS

Fiduciary fees this accounting period.....	\$ _____
Attorney fees this accounting period.....	_____
Other administration costs and expenses.....	_____
Debts and claims against estate.....	_____
Ohio and federal estate taxes.....	_____
Personal property distributed in kind.....	_____
Real property transferred.....	_____
Other distributions to beneficiaries.....	_____
Other disbursements.....	_____
Total disbursements.....	\$ <u>_____</u>

BALANCE REMAINING IN FIDUCIARY'S HANDS..... \$ _____

Attorney

Fiduciary

Attorney Registration No. _____

Date

ENTRY SETTING HEARING



The Court sets _____ at _____ o'clock _____. M., as the date and time for hearing the above account.

Date

Judge Jack R. Puffenberger

PROBATE COURT OF LUCAS COUNTY, OHIO
JACK R. PUFFENBERGER, JUDGE

TRUST OF
GUARDIANSHIP OF
ESTATE OF _____

CASE NO. _____

ENTRY APPROVING AND SETTLING ACCOUNT

[R.C. 2109.32]

Upon hearing the account filed _____, the Court finds that:

[Check whichever of the following are applicable]

- The _____ partial account has been lawfully administered;
- The estate has been lawfully administered except for final distribution to the beneficiaries;
- The estate has been fully and lawfully administered and the assets have been distributed in accordance with the law or the applicable instruments governing distribution;
- The events have occurred after which the Court may approve and settle a final account.
- The events have occurred after which the Court may approve and settle a supplemental final account.

The account is therefore approved and settled.

[Check whichever of the following are applicable]

The fiduciary shall be discharged without further order of the Court twelve months following the approval of the final and distributive account unless discharged by this entry.

- The fiduciary is discharged herewith;
- The surety bond is terminated herewith.

Date

Judge Jack R. Puffenberger



**PROBATE COURT OF LUCAS COUNTY, OHIO
JACK R. PUFFENBERGER, JUDGE**

ESTATE OF _____, DECEASED

CASE NO. _____

**CERTIFICATE OF SERVICE OF ACCOUNT
TO HEIRS OR BENEFICIARIES**

[R.C. 2109.32]

This is to certify that a true and accurate copy of the _____ account was
type of account

served _____ upon all beneficiaries of the estate except:
date

- The following heir or beneficiary whose address is unknown:

- The following beneficiary of a specific bequest or devise who has received his or her distribution and for which a receipt has been filed or exhibited with the court:

Attorney

Fiduciary

Attorney Registration No. _____

