

Supplemental Checklist
Extended Administration, Extensions of Time & Accounts
Full Administration

A Final and Distributive Account is due 6 months from date of appointment. See Rules of Superintendence Rule 77 and Greene County Local Rules 77.1 – 77.4 for specific information regarding Citations for late filings.

Extensions of Time

The Court will consider granting extensions on any filings, when the extensions are filed pursuant to Greene County Local Rule 56.1.

- All applications must contain a clear and concise statement establishing reasonable cause for why additional time is needed. When applying for additional time, beyond the initial and second extensions, the application must provide a clear and concise statement establishing **exceptional** circumstances for why additional time is needed.
- Generally the maximum extension time the Court permits on an initial application is 60 calendar days. The maximum extension time the Court permits on a second extension is 30 calendar days. The Court may make exceptions to these time limitations only upon truly unusual and complex situations.
- All requests for extensions **must** be on the appropriate Greene County Forms.
- To avoid a Citation being issued, file applications for extension at least five Court Days before the actual due date.
- Extensions of time may be faxed to the Court pursuant to Local Rule 57.4(B). Assure all originals and filing fees are received by the Court within 5 days.

Court Costs: \$5.00

- Application for Extension of Time to File (GC Form 56.1-A)
- Entry Regarding Extension of Time to File (GC Form 56.1-B)
 - All blanks must be filled in as complete as possible by the applicant.

Extended Administration

No partial accounts may be filed at 6 months, and no Waivers of Partial Account may be filed at 6 months, except for the circumstance listed in Local Rule 64.2(C). Either a final account must be filed at 6 months, or if the estate qualifies for an extended administration (see Greene County Local Rule 64.2 to determine if the estate qualifies), then you may file:

Court Costs: \$5.00 (Application only; no charge for Notice)

- Application and Entry to Extend Administration (Form 13.8)
 - If extension of administration is granted, the final account becomes due 13 months after the date appointment.
- OR**
- Notice to Extend Administration (Form 13.10)
 - Must meet one of the qualifications on the notice.
 - If this is applicable, the final account becomes due 13 months after the date appointment.

After an extended administration has been granted, the court will not accept a Waiver of Partial Account (Form 13.4) as a **first** account, except as provided in Local Rule 64.2(C). A complete Fiduciary's Account must always be filed as a first account.

Note: A final account cannot be approved until 3 months have passed from date of death. (R.C. §2109.32)

Fiduciary's Accounts

The chart below is a guideline for what forms are required to be filed for a Fiduciary's Account. Every situation is different, and the Court reserves the right to request additional documentation after review of all filings.

Court Costs: \$20.00 (First Accounts and Certificates of Termination are paid for with the initial filing fee)

FIDUCIARY'S ACCOUNTS REQUIRED FORMS	
Final and Distributive Account	First Partial Account
<ul style="list-style-type: none"><input type="checkbox"/> Fiduciary's Account (Form 13.0)<ul style="list-style-type: none">o If real estate is sold: a Settlement Statement (HUD) must accompany account<input type="checkbox"/> Receipts and Disbursements (Form 13.1)<input type="checkbox"/> Certificate of Service of Account to Heirs or Beneficiaries (Form 13.9)<input type="checkbox"/> Affidavit Evidencing Service of Fiduciary's Account (GC Form 64.2-D) (Note: certified mail receipts (green cards) or Acknowledgments of Receipts of Copy of Account (GC Form 100.2-A) may be filed <u>in lieu</u> of the Affidavit.)<input type="checkbox"/> Attorney Fees (see checklist below for more information and requirements)<ul style="list-style-type: none">o Fiduciary's Consent (GC Form 71.2-D)o Heir or Beneficiary Consents (GC Form 71.2-E)<li style="text-align: center;">ORo Application (GC Form 71.2-A)o Entry (GC Form 71.2-B)o Guideline (GC Form 71.2-C)<input type="checkbox"/> Fiduciary Fees <i>if applicable</i><ul style="list-style-type: none">o Statutory Fiduciary Fee Computation (GC Form 72.1-C)	<ul style="list-style-type: none"><input type="checkbox"/> Fiduciary's Account (Form 13.0)<ul style="list-style-type: none">o If real estate is sold: a Settlement Statement (HUD) must accompany account<input type="checkbox"/> Receipts and Disbursements (Form 13.1)<input type="checkbox"/> Assets Remaining in Fiduciary's Hands (Form 13.2)<input type="checkbox"/> Certificate of Service of Account to Heirs or Beneficiaries (Form 13.9)<input type="checkbox"/> Affidavit Evidencing Service of Fiduciary's Account (GC Form 64.2-D) (Note: certified mail receipts (green cards) or Acknowledgments of Receipts of Copy of Account (GC Form 100.2-A) may be filed <u>in lieu</u> of the Affidavit.)<input type="checkbox"/> Status Report (GC Form 64.2-B)<ul style="list-style-type: none">o Verification of insurance of all real estate and tangible personal property must be attached<input type="checkbox"/> Attorney Fees (see checklist below for more information and requirements)<ul style="list-style-type: none">o Application (GC Form 71.2-A)o Entry (GC Form 71.2-B)o Guideline (GC Form 71.2-C)

On any subsequent **Partial** Accounts (not the **First and Partial**):

- All documents listed in the chart above under "First Partial Account"

OR

- Waiver of Partial Account (Form 13.4)
 - o Signed by all of the beneficiaries listed on page 2 of the Form 1.0 if there is a Will in the estate, or page 1 of the Form 1.0 if there is no Will in the estate.
- Status Report (GC Form 64.2-B)

Certificate of Termination

A Certificate of Termination may be filed in lieu of a Fiduciary's Account in cases in which the fiduciary is:

- the sole beneficiary to the estate
 - o this applies to co-fiduciaries who are sole beneficiaries as well
- is the Trustee of a trust, and the trust is the sole beneficiary to the estate
 - o this applies to co-trustees when the trust is the sole beneficiary as well

- Certificate of Termination (Form 13.6)

Note: No attorney fee or fiduciary fee forms are required to be filed, nor will be accepted, with a Certificate of Termination. Cases close immediately upon the filing of a Certificate of Termination.

ATTORNEY FEES ON ESTATES

Prior Court Approval Not Needed	Prior Court Approval Needed
If a Final and Distributive Account is filed at 6 months, or at 13 months following the date of appointment, the following may be filed:	If a Final and Distributive Account is filed after a Citation has been issued on the Account, or it is past 13 months, or the account is not the first account, the following must be filed:
<ul style="list-style-type: none"> ○ Fiduciary's Consent (GC Form 71.2-D) ○ Heir or Beneficiary Consents (GC Form 71.2-E) <li style="text-align: center;">OR ○ Application (GC Form 71.2-A) ○ Entry (GC Form 71.2-B) ○ Guideline (GC Form 71.2-C) <p style="margin-left: 20px;">Attorney signs these. No consents necessary if the fees do not exceed the guideline. See below if fee exceeds the guideline.</p>	<ul style="list-style-type: none"> ○ Application (GC Form 71.2-A) ○ Entry (GC Form 71.2-B) ○ Guideline (GC Form 71.2-C) <p style="margin-left: 20px;">Attorney signs these. No consents necessary if the fees do not exceed the guideline. See below if fee exceeds the guideline.</p>

* Any request for Attorney Fees on a **partial account** must follow the procedure for **prior court approval needed** above. The estimated percentage of completion must be filled in on GC Form 71.2-C to be considered.

REQUIREMENTS IF ATTORNEY FEES EXCEED THE GUIDELINES ON FORM 71.2-C

Level 1 (25% or less above guideline) –may be set for hearing if any consents are missing

- Narrative Statement in support of fees
- Hourly billing statements
- Fiduciary's Consent (GC Form 71.2-D)

Level 2 (50% or less above guideline)-may be set for hearing if any consents are missing

- Narrative Statement in support of fees
- Hourly billing statements
- Fiduciary's Consent (GC Form 71.2-D)
- Heir or Beneficiary's Consents (GC Form 71.2-E)

Level 3 (more than 50% above guideline- may be set for hearing, even if all consents are provided)

- Narrative Statement in Support of Fees
- Hourly billing statements
- Fiduciary's Consent (GC Form 71.2-D)
- Heir or Beneficiary Consents (GC Form 71.2-E)

Note: If an Attorney Fee Application is set for hearing, the Attorney will be responsible for issuing service of the Entry Setting Hearing upon all interested parties, and providing the Court with proof of service prior to the hearing.

FIDUCIARY FEES ON ESTATES

If Fiduciary Fees are being taken, Statutory Fiduciary Fee Computation (GC Form 72.1-C)

Note: For real estate that is sold during the administration, the proceeds of the sale become "personalty" for the purposes of computing Fiduciary Fees.

If extraordinary Fiduciary Fees are requested:

- Application (GC Form 72.1-A)
- Entry (GC Form 72.1-B)
- Itemized statement of services performed by Fiduciary
- Narrative in support of fees
- Consents of Heirs and Beneficiaries (GC Form 72.1-D)