

# TRUMBULL COUNTY PROBATE COURT

Judge James A. Fredericka  
www.trumbullprobate.org

## CHECKLIST OF ESTATE PROCEDURE For date of death on or after Jan 1, 2002

Estate of \_\_\_\_\_

Address of Decedent \_\_\_\_\_

Date of Death \_\_\_\_\_ Social Security No \_\_\_\_\_

Probate Court Case No \_\_\_\_\_ Date Filed \_\_\_\_\_

Fiduciary \_\_\_\_\_

Address \_\_\_\_\_

Phone No (Home) \_\_\_\_\_ (Work) \_\_\_\_\_

Fed Tax ID No \_\_\_\_\_ Estate Income Tax Year \_\_\_\_\_ to \_\_\_\_\_

	Due Time	Due Date	Date Filed	Item	Rule*
Name and Addresses of the					
Surviving Spouse					
Heirs					
Devisees and Legatees				Std Form 10	58
Court Costs Deposit					
File Will with Application for Admission				Std Forms 10, 20	59
Waivers or Notice to Parties Entitled				Std Forms 21, 22, 86	
Will Admitted to Probate				Std Form 23	
Application for Authority to Administer				Std Forms 10, 40	60
Waivers or Notice to Parties Entitled (includes Declinations)				Std Forms 44 & 43	
Bond of Fiduciary				Std Form 42	
Appointment of Fiduciary		Day 1		Std Form 45	
Apply for Funeral Benefits					
Social Security					
Veterans Administration					
Public Employees Retirement System					
Railroad Retirement					
Apply for Monthly Benefits (See above Agencies or Private Employers)					
Appointment Appraiser				Std Form 30	61
Notice to Administrator of Estate Recovery Program				Std Form 70	
Notify Post Office of Address Change				USPS Form 3575	
Affidavit of Spouse to Receive Automobile				RC 2106 18	

Pay Appraisers Fee \$ \_\_\_\_\_

Apply for Fed Tax ID Number \_\_\_\_\_

Selection of Estate Income Tax Year \_\_\_\_\_

File Certificate of Service of Notice of Probate of Will \_\_\_\_\_

File Inventory \_\_\_\_\_

Schedule of Assets or Extension \_\_\_\_\_

File Family Allowance \_\_\_\_\_

Obtain Tax Releases \_\_\_\_\_

Change Bank Accounts & Securities to Estate Name \_\_\_\_\_

File Decedent's final Fed Personal Income Tax Return and Fid Release from Liability \_\_\_\_\_

File Decedent's final Ohio Personal Income Tax Return \_\_\_\_\_

Schedule of Claims (if Insolvent) \_\_\_\_\_

Claim of Executor \_\_\_\_\_

Election of Surv Spouse against Will Due within 5 months of appointment \_\_\_\_\_

Passage of Will Contest Period \_\_\_\_\_

Account with Receipts \_\_\_\_\_

File Certificate of Service of Account to Heirs of Beneficiaries \_\_\_\_\_

Application to Extend Administration \_\_\_\_\_

Ohio Estate Tax Return (Date of Death) \_\_\_\_\_

Fed Estate Tax Return (Date of Death) and Fid Release from Liability \_\_\_\_\_

Closing Letter on Fed Estate Tax & Ohio Estate Name \_\_\_\_\_

Fed Estate Income Tax Return \_\_\_\_\_

Ohio Estate Income Tax Return \_\_\_\_\_

IRS Carry over loss to Beneficiaries \_\_\_\_\_

Distribution in Kind and Certificate of Transfer for Real Estate \_\_\_\_\_

Income Tax Basis of Distributed Property mailed to Distributee \_\_\_\_\_

Application for Counsel Fees \_\_\_\_\_

Due Time	Due Date	Date Filed	Item	Rule*
				61
			IRS form SS4	
			Std Form 24	
2 Mos			Std Forms 10, 60	
90 Days			Std Form 61	
90 Days			R C 2106 13	
5 Mos			Std Form 71 or 72	
			OET Form 14	
			IRS Form 1040	
			Form IT-1040	
3 Mos			R C 2117 02	
			Std Form 82	
3 Mos			R C 2107 76	
6 Mos			Std Forms 13.0 & 13.1	64
6 Mos			Std Form 139	
6 Mos			Std Form 138	
9 Mos			OET Forms 2 or 4	
9 Mos			IRS Form 706	
			IRS Form 1041	
			Form IT 1041-E	
			IRS Form 1041 K-1	
			Std Forms 100, 120, 121	
				71

# PROBATE COURT OF TRUMBULL COUNTY, OHIO

ESTATE OF \_\_\_\_\_, DECEASED

CASE NO. \_\_\_\_\_

## INVENTORY AND APPRAISAL

[R.C. 2115.02 and 2115.09] – Date of Death After April 5, 2017

To the knowledge of the fiduciary the attached schedule of assets in decedent's estate is complete. The fiduciary determined the value of those assets whose values were readily ascertainable and which were not appraised by the appraiser, and that such values are correct.

The estate is recapitulated as follows:

Tangible personal property.....\$ \_\_\_\_\_  
Intangible personal property.....\$ \_\_\_\_\_  
Real property.....\$ \_\_\_\_\_  
Total.....\$ \_\_\_\_\_

Automobiles transferred to surviving spouse under R.C. 2106.18

Value(s): \$ \_\_\_\_\_, \$ \_\_\_\_\_, \$ \_\_\_\_\_, \$ \_\_\_\_\_,  
\$ \_\_\_\_\_, \$ \_\_\_\_\_, \$ \_\_\_\_\_, \$ \_\_\_\_\_

Total value [not to exceed \$65,000.00]..... \$ \_\_\_\_\_

☐ The fiduciary is also the surviving spouse of the decedent and waives notice of the taking of the inventory.

\_\_\_\_\_  
Attorney

\_\_\_\_\_  
Fiduciary

Attorney Registration No. \_\_\_\_\_

## APPRAISER'S CERTIFICATE

The undersigned appraiser agreed to act as appraiser of decedent's estate and to appraise the property exhibited truly, honestly, impartially, and to the best of the appraiser's knowledge and ability. The appraiser further says that those assets whose values were not readily ascertainable are indicated on the attached schedule by a check in the "Appraised" column opposite each such item, and that such values are correct.

\_\_\_\_\_  
Appraiser

CASE NO. \_\_\_\_\_

**WAIVER OF NOTICE OF TAKING OF INVENTORY**  
[R.C. 2115.04]

The undersigned surviving spouse hereby waives notice of the time and place of taking the inventory of decedent's estate.

\_\_\_\_\_  
Surviving Spouse

**WAIVER OF NOTICE OF HEARING ON INVENTORY**  
[Use when notice is required by the Court or deemed necessary by the fiduciary]

The undersigned, who are interested in the estate, waive notice of the hearing on the inventory.

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

**ENTRY SETTING HEARING**

The Court sets \_\_\_\_\_ at \_\_\_\_\_ o'clock \_\_\_\_\_.M., as the date and time for hearing the inventory of decedent's estate.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Probate Judge

**ESTATE OF \_\_\_\_\_, DECEASED**  
**CASE NO. \_\_\_\_\_**

(Attach to inventory and appraisal)

Page \_\_\_\_\_ of \_\_\_\_\_ pages.

[illegible]

**CASE NO.** \_\_\_\_\_

Page \_\_\_\_\_ of \_\_\_\_\_ pages.

[illegible]

Fiduciary

**PROBATE COURT OF TRUMBULL COUNTY, OHIO  
JAMES A. FREDERICKA, JUDGE**

ESTATE OF \_\_\_\_\_, DECEASED

CASE NO. \_\_\_\_\_

**APPLICATION FOR TRANSFER OF MOTOR VEHICLE**

The undersigned, qualified fiduciary of the above estate, represents that he has in his possession the following described motor vehicle, belonging to said estate:

Year \_\_\_\_\_ Body Type \_\_\_\_\_ Model \_\_\_\_\_ Make \_\_\_\_\_  
Mfrs. Serial No. \_\_\_\_\_ Cert. Of Title No. \_\_\_\_\_

Applicant states that the following person is entitled to such motor vehicle-- by virtue of the Will -- ~~AAA~~  
by the statute of descent and distribution -- by family allowance-- by purchase for \$\_\_\_\_\_.  
by consent-- for reimbursement

Applicant requests that the above mentioned motor vehicle be transferred to:

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Applicant

**ENTRY TRANSFER OF MOTOR VEHICLE**

The Court finds that all of the statements in the above application are true and that the above transferee is entitled to such motor vehicle.

It is therefore ordered that said fiduciary transfer said motor vehicle as prayed for.

\_\_\_\_\_  
**James A. Fredericka**  
**Probate Judge**

**PROBATE COURT OF TRUMBULL COUNTY, OHIO**

ESTATE OF \_\_\_\_\_, DECEASED

CASE NO. \_\_\_\_\_

**WAIVER OF NOTICE OF HEARING ON INVENTORY**

[Use when notice is required by the Court or deemed necessary by the fiduciary]

The undersigned, who are interested in the estate, waive notice of the hearing on the inventory.

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**PROBATE COURT OF HFI A6I @@COUNTY, OHIO**  
**JAMES A. FREDERICKA, JUDGE**

**ESTATE OF** \_\_\_\_\_ **DECEASED**

**CASE NO.** \_\_\_\_\_

**APPLICATION FOR CERTIFICATE OF TRANSFER**  
**[R.C. 2113.61]**

Applicant states that decedent died on \_\_\_\_\_.

Decedent's domicile at death was \_\_\_\_\_  
Street Address

City or Village, or Township if unincorporated area \_\_\_\_\_ County

Post Office \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Decedent died owning the real property described in the accompanying Certificate of Transfer No. \_\_\_\_\_, which also lists those persons to whom the real property passed. Applicant asks the Court to issue a Certificate of Transfer so that new ownership interests may be recorded.

**[Check the applicable boxes]**

- ☐ Decedent died intestate.
- ☐ Decedent died testate on \_\_\_\_\_; will admitted to probate on \_\_\_\_\_.
- ☐ Decedent's known debts have been paid or secured to be paid.
- ☐ Sufficient other assets are in hand to pay decedent's known debts.
- ☐ Estate is insolvent and the transfer shall apply toward the allowance for support.
- ☐ Applicant was appointed by this Court on \_\_\_\_\_ and is the qualified and acting executor or administrator of decedent's estate.
- ☐ Executor or administrator of decedent's estate failed to file this application before being discharged.
- ☐ Applicant is the executor or administrator appointed in another state. There is and has been no ancillary administration in Ohio. The real property to be transferred is located in this county.
- ☐ The transfer is subject to a written contract for the sale and conveyance of the real property, entered into but uncompleted by decedent before death. A copy of the contract is attached.
- ☐ There has been no administration and none is contemplated [R.C. 2113.61(D)].
- ☐ The transfer is pursuant to decedent's Will.
- ☐ The transfer is pursuant to the statutes of descent and distribution.
- ☐ The transfer is pursuant to summary release from administration [R.C. 2113.031(D)(3)].
- ☐ The real property to be transferred is subject to a charge in favor of the surviving spouse in the amount of \$ \_\_\_\_\_ as computed pursuant to R.C. 2106.11 on attached Exhibit A, and as shown on the accompanying Certificate of Transfer, in respect of the unpaid balance of the specific monetary share which is part of the surviving spouse's total intestate share.



- ☐ Spousal elections have been exercised.
- ☐ Disclaimers or assignments have been filed.
- ☐ The transfer is of decedent's entire interest in the mansion house to the surviving spouse, who hereby elects to take such interest as part or all of the intestate share and/or allowance for support. **[If this paragraph is checked, the following must be completed, and both the surviving spouse and applicant must sign this form].**

The value of the total intestate share to which decedent's surviving spouse is entitled is ..... \$ \_\_\_\_\_

The value of the allowance for support to which decedent's surviving spouse is entitled is ..... \$ \_\_\_\_\_

The value of decedent's entire interest in the mansion house is:

Interest in mansion house ..... \$ \_\_\_\_\_

Interest in household goods in house..... \$ \_\_\_\_\_

Interest in lots or farm land adjacent to house  
and used in conjunction with it, which are  
described in Certificate of Transfer and which  
spouse hereby elects to include ..... \$ \_\_\_\_\_

Less: Decedent's share of liens  
on any and all of above ..... \$ \_\_\_\_\_

Total ..... \$ \_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_  
Surviving Spouse

\_\_\_\_\_  
Applicant

\_\_\_\_\_  
Title or status

## ENTRY ISSUING CERTIFICATE OF TRANSFER

The Court finding that the above application contains the information required by statute orders that Certificate of Transfer No. \_\_\_\_\_ be filed with this Entry and a copy of the Certificate of Transfer be issued for recording.

- ☐ **[Check if applicable]** The Court further finds that the transfer is subject to a charge pursuant to R. C. 2106.11.

\_\_\_\_\_  
Date

\_\_\_\_\_  
James A. Fredericka, Probate Judge

**PROBATE COURT OF TRUMBULL COUNTY, OHIO**  
**JAMES A. FREDERICKA, JUDGE**

**ESTATE OF \_\_\_\_\_, DECEASED**

**CASE NO.** \_\_\_\_\_

# CERTIFICATE OF TRANSFER

NO. \_\_\_\_\_

**[Check one of the following]**

☐ Decedent died intestate.

☐ Decedent died testate.

Decedent died on \_\_\_\_\_ owning the real property described in this certificate. The persons to whom such real property passed by devise, descent or election are as follows:

[illegible]

**[Complete if applicable]** The real property described in this certificate is subject to a charge of \$ \_\_\_\_\_ in favor of decedent's surviving spouse, \_\_\_\_\_ in respect of the unpaid balance of the specific monetary share which is part of the surviving spouse's total intestate share.

CASE NO. \_\_\_\_\_

The legal description of decedent's interest in the real property subject to this certificate is: **[use extra sheets, if necessary]**.

Prior Instrument Reference:

Parcel No:

This instrument was prepared by \_\_\_\_\_

### ISSUANCE

This Certificate of Transfer is issued this \_\_\_\_\_ day of \_\_\_\_\_, 201 \_\_\_\_.

\_\_\_\_\_  
**James A. Fredericka**  
**Probate Judge**

### CERTIFICATION

I certify that this document is a true copy of the original Certificate of Transfer No. \_\_\_\_\_ issued on  
\_\_\_\_\_ and kept by me as custodian of the official records of this Court.

\_\_\_\_\_  
Date

\_\_\_\_\_  
**James A. Fredericka**  
**Probate Judge**

By \_\_\_\_\_  
Deputy Clerk

**IN THE COURT OF COMMON PLEAS  
DIVISION OF PROBATE  
TRUMBULL COUNTY, OHIO**

IN THE ESTATE OF \_\_\_\_\_

CASE NO. \_\_\_\_\_

\_\_\_\_\_, **DECEASED**

**COMPUTATION OF COUNSEL FEES  
FULL ADMINISTRATION**

I. Probate Assets – per the approved Inventory

## A. Personal Property – inventory total \_\_\_\_\_

4% of first \$200,000 . . . . . \_\_\_\_\_

3% of next \$300,000. . . . . \_\_\_\_\_

2% of balance of \_\_\_\_\_ . . . . . \_\_\_\_\_

Total. . . . . \_\_\_\_\_

## B. Real Estate – transferred by certificate

(inventory total of real estate \_\_\_\_\_)

2% of first \$25,000. . . . . \_\_\_\_\_

1% of balance of \_\_\_\_\_ . . . . . \_\_\_\_\_

Total. . . . . \_\_\_\_\_

## C. Real Estate - sold to spouse or per statutory or testamentary power

(inventory total of real estate \_\_\_\_\_)

3% of first \$25,000. . . . . \_\_\_\_\_

2% of balance of \_\_\_\_\_ . . . . . \_\_\_\_\_

Total. . . . . \_\_\_\_\_

## D. Real Estate sold per land sale proceedings

(inventory total of real estate \_\_\_\_\_)

4% of first \$25,000. . . . . \_\_\_\_\_

3% of balance of \_\_\_\_\_ . . . . . \_\_\_\_\_

Total. . . . . \_\_\_\_\_

II. Non-Probate Assets – Attach separate itemization of legal servicesrendered relative to non-probate assets. (*Identify service, specific**non-probate asset, date and time spent, rate per hour, and total*). . . . . \_\_\_\_\_

**TOTAL FEE REQUESTED** \_\_\_\_\_

\_\_\_\_\_  
Fiduciary Signature/Approval\_\_\_\_\_  
Attorney Signature and Supreme Court No.\_\_\_\_\_  
Printed Name\_\_\_\_\_  
Printed Name

## Note:

- The inventory includes all probate assets owned by decedent at time of death. The values are the date of death values and the inventory does not include interest income or non-probate property. The final appraisal value of real estate is the date of death value. Fees taken on assets which are later reappraised at a lower value shall be adjusted.
- Fees shall not be paid until approved by journal entry and are payable upon filing of the final account.
- When the attorney is also the fiduciary, the attorney fee shall be reduced by one-half.
- In lieu of the computation form, the attorney may itemize all legal services rendered.

**IN THE COURT OF COMMON PLEAS  
DIVISION OF PROBATE  
TRUMBULL COUNTY, OHIO**

IN THE ESTATE OF

CASE NO. \_\_\_\_\_

\_\_\_\_\_, DECEASED

**COMPUTATION OF EXECUTOR/ADMINISTRATOR COMMISSION**

## I. Personal Estate (In Estate)

0 to	\$100,000	@ 4%	_____	
\$100,001 to	\$400,000	@ 3%	_____	
\$400,001 to	_____	@ 2%	_____	
Total .....				\$ _____

## II. Real Estate (Not Sold In Estate)

Value from Ohio Estate Tax Return of \_\_\_\_\_ @ 1% \$ \_\_\_\_\_

## III. Non-Probate Assets (Except Joint &amp; Survivorship)

Value from Ohio Estate Tax Return of \_\_\_\_\_ @ 1% \$ \_\_\_\_\_

## IV. Summary

A. Total Commission Requested (Per I, II &amp; III). . . . . \$ \_\_\_\_\_

B. Less Commissions previously approved by the Court . . . . . \$ \_\_\_\_\_

C. Balance of Commission requested from Estate . . . . . \$ \_\_\_\_\_

## V. Note

- A. Commissions will not be allowed when there is a delinquency in filing an account.
- B. Commissions will be shared equally between co-fiduciaries, unless the will provides otherwise.
- C. Commissions may be reduced when citations have been issued and when extraordinary attorney fees have been granted.
- D. Commissions shall not be paid until allowed by judgment entry.

\_\_\_\_\_  
Date\_\_\_\_\_  
Fiduciary Signature\_\_\_\_\_  
Type or Print Name

**PROBATE COURT OF TRUMBULL COUNTY, OHIO**  
**JAMES A. FREDERICKA, JUDGE**

ESTATE OF \_\_\_\_\_, DECEASED

CASE NO. \_\_\_\_\_

**FIDUCIARY'S ACCOUNT**

[R.C. 2109.30, 2109.301 and 2109.32]

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 a distributive account 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.

**[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.

CASE NO. \_\_\_\_\_

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 ..... \$ \_\_\_\_\_

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 ..... \$ \_\_\_\_\_

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

\_\_\_\_\_  
Attorney

\_\_\_\_\_  
Fiduciary

Attorney Registration No. \_\_\_\_\_

\_\_\_\_\_  
Date

**ENTRY SETTING HEARING**

The Court sets \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ o'clock \_\_\_\_\_ M., as the date and time  
for hearing the above account.

\_\_\_\_\_  
Date

\_\_\_\_\_  
**JAMES A. FREDERICKA**  
**PROBATE JUDGE**

**PROBATE COURT OF TRUMBULL COUNTY, OHIO**  
**JAMES A. FREDERICKA, JUDGE**

**ESTATE OF \_\_\_\_\_, DECEASED**

**CASE NO.** \_\_\_\_\_

## RECEIPTS AND DISBURSEMENTS

[Attach to fiduciary's account]

Page \_\_\_\_\_ of \_\_\_\_\_ pages

Following is an itemized statement of receipts and disbursements by the fiduciary in the administration of his trust.

[illegible]



**CASE NO.** \_\_\_\_\_

Page \_\_\_\_\_ of \_\_\_\_\_ pages

Following is an itemized statement of receipts and disbursements by the fiduciary in the administration of his trust.

[illegible]

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FIDUCIARY

ESTATE OF \_\_\_\_\_, DECEASED

CASE NO. \_\_\_\_\_

[Attach to partial or final fiduciary's account]

The estate assets remaining in fiduciary's hands are recapitulated as follows:

Total assets remaining in fiduciary's hands..... \$\_\_\_\_\_

[illegible]

Page \_\_\_\_\_ of \_\_\_\_\_ pages

[illegible]

Fiduciary

**PROBATE COURT OF TRUMBULL COUNTY, OHIO**  
**JAMES A. FREDERICKA, JUDGE**

IN THE MATTER OF \_\_\_\_\_

CASE NO. \_\_\_\_\_

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**BANK CERTIFICATE**

N.B. Must be executed when funds are on deposit.

I HEREBY CERTIFY that the within named fiduciary, on the date named below, had on deposit in

The \_\_\_\_\_ of \_\_\_\_\_, Ohio,  
the sum of \$ \_\_\_\_\_ on \_\_\_\_\_ to the credit of  
the estate of \_\_\_\_\_.

Nature of deposit

Dated \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
Bank

By \_\_\_\_\_  
Cashier

\_\_\_\_\_  
Fiduciary

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**BANK CERTIFICATE**

N.B. Must be executed when funds are on deposit.

I HEREBY CERTIFY that the within named fiduciary, on the date named below, had on deposit in

The \_\_\_\_\_ of \_\_\_\_\_, Ohio,  
the sum of \$ \_\_\_\_\_ on \_\_\_\_\_ to the credit of  
the estate of \_\_\_\_\_.

Nature of deposit

Dated \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
Bank

By \_\_\_\_\_  
Cashier

\_\_\_\_\_  
Fiduciary

**PROBATE COURT OF TRUMBULL COUNTY, OHIO  
JAMES A. FREDERICKA, JUDGE**

ESTATE OF \_\_\_\_\_

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 \_\_\_\_\_, 20\_\_ 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. \_\_\_\_\_

**PROBATE COURT OF TRUMBULL COUNTY, OHIO  
JAMES A. FREDERICKA, JUDGE**

ESTATE OF \_\_\_\_\_

CASE NO. \_\_\_\_\_

**APPLICATION TO EXTEND ADMINISTRATION**

[R.C. 2109.301, Sup. R. 78(B) and (C)]

The undersigned fiduciary of the above captioned estate applies to extend the filing of the final and distributive account or certificate of termination beyond six months for the following reason(s):

- ☐ An Ohio estate tax return must be filed for the estate.
- ☐ A proceeding contesting the validity of the decedent's will pursuant to section 2107.71 of the Revised Code has been commenced.
- ☐ The surviving spouse has filed an election to take against the will.
- ☐ The administrator or executor is a party in a civil action.
- ☐ The estate is insolvent.
- ☐ It would be detrimental to the estate and its beneficiaries or heirs to file a final and distributive account within six months for the following reasons (state with specificity):  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Attorney

\_\_\_\_\_  
Fiduciary

Attorney Registration No. \_\_\_\_\_

**ENTRY**

Upon consideration of the application, the Court orders:

- ☐ An account or certificate of termination shall be due not later than thirteen months after the appointment of the fiduciary.
- ☐ A final and distributive account or certificate of termination is due \_\_\_\_\_, 201\_\_.
- ☐ The motion is denied.
- ☐ Other: \_\_\_\_\_

A status letter shall be filed with each partial account or waiver of partial account.

\_\_\_\_\_  
**JAMES A. FREDERICKA  
JUDGE**



**Department of  
Taxation**

Estate Tax Unit  
1-(800) 977-7711  
tax.ohio.gov

ET 22  
Rev. 7/03

Date Estate Tax Return and/or  
this Form Filed in Probate Court

**Certificate of Estate Tax Payment and  
Real Property Disclosure  
for Dates of Death on or after November 8, 1990  
(Section 5731.21 O.R.C.)**

This form should not be sent to the Estate Tax Unit in Columbus.

Estate of: Decedent's last name, first name and middle initial

County of residence

Case number

Date of death

**Part I – Please complete either Section A or B, whichever is applicable.**

**A. This section is to be completed by the estate representative where an Ohio estate tax return is required to be filed.**

Date of death (please check one):

- ☐ On or after Jan. 1, 2002 – more than \$338,333
- ☐ On or after Jan. 1, 2001 through Dec. 31, 2001 – more than \$200,000
- ☐ On or after June 30, 1983 through Dec. 31, 2000 – more than \$25,000.

1. The estate tax return due for this estate was filed in probate court on the date stamped hereon.
2. All estate taxes shown due, if any, on the return have been paid in full. (This step will take effect upon verification by the county auditor on page 3, Part II of this form.)
3. All real property listed in the inventory for the decedent's estate is included in the estate tax return as well as the following real property not listed in the inventory and attached to this certificate.
4. The real property attached to this certificate shall be free of any lien for estate taxes under Ohio Revised Code (R.C.) sections 5731.02 and 5731.19(A). This certificate does not take effect until verification of payment of tax is received from the county auditor's office. This certificate does not reflect the tax commissioner's final determination of estate tax under R.C. section 5731.26.

**B. This section is to be completed by the estate representative where no Ohio estate tax return is required to be filed.**

Date of death (please check one):

- ☐ On or after Jan. 1, 2002 – under \$338,333
- ☐ On or after Jan. 1, 2001 through Dec. 31, 2001 – under \$200,000
- ☐ On or after June 30, 1983 through Dec. 31, 2000 – under \$25,000.

1. No estate tax return is required to be filed because the gross estate, which includes all real property, falls below the filing requirements set forth in R.C. section 5731.21(A)(3).
2. All real property listed in the attached inventory for the decedent's estate, as well as the following real property not listed in the inventory and attached to this certificate, shall be free of any lien for estate taxes under R.C. sections 5731.02 and 5731.19(A).

**Declaration**

The information contained on this certificate, to the best of my knowledge, is true and complete.

\_\_\_\_\_  
Name of estate representative

\_\_\_\_\_  
Address of estate representative

\_\_\_\_\_  
Signature of estate representative

\_\_\_\_\_  
Date

## Instructions for Completion

<p><b><u>Estate Representative</u></b></p> <p>If an estate tax return is required to be filed</p> <p>If <u>no</u> estate tax return is required to be filed</p>	<p>► The estate representative completes <b>Section A</b> in <b>Parts I and II</b> of this certificate. The estate representative is required to sign <b>Part I</b> of the certificate. For dates of death on or after Nov. 8, 1990, this certificate is required to accompany one of the following returns when it is filed with the probate court:</p> <ul style="list-style-type: none"> <li>(a) Resident Ohio Estate Tax Return (estate tax form 2)</li> <li>(b) Nontaxable Return (estate tax form 2)</li> <li>(c) Ohio Nonresident Estate Tax Return (estate tax form 4)</li> <li>(d) Amended Resident Ohio Estate Tax Return (estate tax form 2X)</li> </ul> <p>► The estate representative completes <b>Section B</b> in <b>Part I</b> only. The estate representative is required to sign <b>Part I</b> of this certificate.</p>
<p><b><u>Probate Court</u></b></p> <p>If an estate tax return is required to be filed</p> <p>If <u>no</u> estate tax return is required to be filed</p>	<p>► Upon receipt of one of the above-listed returns for filing, the probate court date stamps both the return and <b>Part I</b> of this certificate.</p> <p><b>Part I</b> is maintained in the court's public record file. <b>Part II</b> of this certificate is forwarded to the county auditor with the filed return or estate tax form 5 for verification of payment of tax.</p> <p>After receipt of <b>Part II</b> of this certificate from the county auditor, the probate court signs and date stamps <b>Section C. Part II</b> is then filed with <b>Part I</b> in the public record file.</p> <p>► The probate court date stamps <b>Part I</b> of this certificate. <b>Part I</b> is then maintained in the probate court's public record file. <b>Part II</b> is not applicable.</p>
<p><b><u>County Auditor</u></b></p> <p>If an estate tax return is required to be filed</p> <p>If <u>no</u> estate tax return is required to be filed</p>	<p>► If the estate taxes have been paid in full, the county auditor completes <b>Section B of Part II</b> of this certificate to verify that the taxes have been paid in full. The county auditor validates the date the return was filed. <b>Part II of this certificate is maintained at the county auditor's office until all taxes shown to be due have been paid.</b> When the taxes are paid, the county auditor signs and date stamps <b>Part II</b>. After completion, <b>Part II</b> is returned to the probate court. This same procedure is followed for nontaxable filings.</p> <p>► Neither <b>Part I</b> nor <b>Part II</b> of this certificate shall be forwarded to the county auditor's office.</p>
<p><b><u>Property Description</u></b></p> <p>If an estate tax return is required to be filed</p> <p>If <u>no</u> estate tax return is required to be filed</p>	<p>► Attach all real property not listed in the inventory including permanent parcel number, address and full legal description.</p> <p>► Attach a copy of the inventory for the decedent's estate as well as all real property not listed on the inventory, including permanent parcel number, address and full legal description.</p>



**Certificate of Estate Tax Payment and Real Property Disclosure  
for Dates of Death on or After November 8, 1990  
(R.C. Section 5731.21)**

**Part II**

**A. This section is to be completed by the estate representative.**

Estate of \_\_\_\_\_ Case number \_\_\_\_\_

Date of death \_\_\_\_\_ County \_\_\_\_\_

**B. This section is to be completed by the county auditor.**

I hereby verify that the estate taxes shown due on the estate tax return filed on \_\_\_\_\_  
have been paid in full.

\_\_\_\_\_  
County auditor

By: \_\_\_\_\_  
Deputy

**Date Tax Paid to  
County Auditor**

**C. This section is to be completed by the probate judge.**

The verification of this certificate by the county auditor was filed in this court on the date stamped  
hereon.

\_\_\_\_\_  
Probate judge

By: \_\_\_\_\_  
Deputy

**Date Filed in  
Probate Court**

## Instructions for Completion

### Estate Representative

If an estate tax return is required to be filed

- ▶ The estate representative completes **Section A** in **Parts I and II** of this certificate. The estate representative is required to sign **Part I** of the certificate. For dates of death on or after Nov. 8, 1990, this certificate is required to accompany one of the following returns when it is filed with the probate court:
  - (a) Resident Ohio Estate Tax Return (estate tax form 2)
  - (b) Nontaxable Return (estate tax form 2)
  - (c) Ohio Nonresident Estate Tax Return (estate tax form 4)
  - (d) Amended Resident Ohio Estate Tax Return (estate tax form 2X)

If no estate tax return is required to be filed

- ▶ The estate representative completes **Section B** in **Part I** only. The estate representative is required to sign **Part I** of this certificate.

### Probate Court

If an estate tax return is required to be filed

- ▶ Upon receipt of one of the above-listed returns for filing, the probate court date stamps both the return and **Part I** of this certificate.

**Part I** is maintained in the court's public record file. **Part II** of this certificate is forwarded to the county auditor with the filed return or Estate Tax Form 5 for verification of payment of tax.

After receipt of **Part II** of this certificate from the county auditor, the probate court signs and date stamps **Section C. Part II** is then filed with **Part I** in the public record file.

If no estate tax return is required to be filed

- ▶ The probate court date stamps **Part I** of this certificate. **Part I** is then maintained in the probate court's public record file. **Part II** is not applicable.

### County Auditor

If an estate tax return is required to be filed

- ▶ If the estate taxes have been paid in full, the county auditor completes **Section B of Part II** of this certificate to verify that the taxes have been paid in full. The county auditor validates the date the return was filed. **Part II of this certificate is maintained at the county auditor's office until all taxes shown to be due have been paid.** When the taxes are paid, the county auditor signs and date stamps **Part II**. After completion, **Part II** is returned to the probate court. This same procedure is followed for nontaxable filings.

If no estate tax return is required to be filed

- ▶ Neither **Part I** nor **Part II** of this certificate shall be forwarded to the county auditor's office.

### Property Description

If an estate tax return is required to be filed

- ▶ Attach all real property not listed in the inventory including permanent parcel number, address and full legal description.

If no estate tax return is required to be filed

- ▶ Attach a copy of the inventory for the decedent's estate as well as all real property not listed on the inventory, including permanent parcel number, address and full legal description.