

**CUYAHOGA COUNTY COURT OF COMMON PLEAS
PROBATE DIVISION
CUYAHOGA COUNTY, OHIO**

CHECKLIST FOR APPROVING INVENTORIES

Requirements for ALL Inventories

General

- All forms must be typed or legibly printed (clear, readable text) in black or blue ink
- Mathematically correct
- Executor/administrator/guardian/trustee *must* sign the form

All assets and values must be listed, including, but not limited to:

Real Estate

- Address, PPN, and legal description
- Share of interest owned by the decedent/ward/beneficiary (e.g. ½, full, etc.)
- County Auditor's valuation or Court appraisal valuation

Tangible Personal Property (i.e. Motor vehicles, furniture, jewelry)

- Automobile make, model, & VIN with Kelley Blue Book/NADA/Edmunds valuation

Intangible Personal Property (i.e., bank accounts, stocks, bond, crypto currency)

- Business and/or financial accounts identified by account numbers
- Insurance policies with claim ID number
- Stock name and number of shares
- Bond serial numbers
- Yearly rental income
- Ongoing business income
- Bank statements to show proof of ownership/value of any/all business and/or financial accounts

Additional Requirements for Specific Case Types

Estates

- All estate assets should be listed with the exact date of death values
- Appointment of Appraiser must be filed and signed by the Judge prior to the Inventory and Appraisal being approved
- County Auditor's value or the Signature of the Court approved Appraiser with the completed appraisal
- Signature of the surviving spouse on a Waiver of Notice of Taking of Inventory OR proof of service (e.g. certified mail receipt) (Ohio Revised Code § 2115.04)
- Certificate of Service of Notice of Hearing upon heirs and/or beneficiaries

Guardianships

- All income, including social security and pensions
 - Must include 12 months of regular income
 - Must include 12 months of income of VA Guardianships

Trusts

- If applicable, annual income received, i.e. an annuity

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CHECKLIST FOR APPROVING ACCOUNTS

Requirements for ALL Accounts

General

- All forms must be typed or legibly printed (clear, readable text) in black or blue ink
- Mathematically correct
- Executor/administrator/guardian/trustee *must* sign the form
- Court costs must be paid in full
- The account reflects the correct time period
- Includes all assets carried forward from inventory or last account
- Includes additional assets acquired since inventory or last account (i.e. newly discovered assets, income, and receipts)
- Executor/administrator/guardian/trustee fees:
 - If the computation is mathematically correct, no consents are required
 - Fees must be approved by the Court prior to the approval of the account
- Proof of existence of assets on hand
- Newly discovered assets must be itemized on the account
- Receipts, cancelled checks or waivers from heirs/beneficiaries, if they received a distribution

Attorney Fees

- Attorney fees must be approved by the Court prior to the approval of an account
- Motions for Extraordinary fees must be filed and approved prior to the approval of an account
- Estates:
 - If the computation is mathematically correct and is under \$3,000, consents are not required
 - If the computation is mathematically correct and exceeds \$3,000, consents are required
- Guardianships:
 - Consent of guardian(s) are required

Real Estate

- If real estate is being sold:
 - Escrow/Settlement Statements for sale of real estate
 - If no Escrow/Settlement Statements (e.g., private cash sale) provide real property expenses of sale, if any, on the account
 - All real property expenses itemized on the account, including the assets obtained from the sale of the property
- If real estate is being transferred:
 - All real property expenses, if any, should be itemized on the account
 - Court Ordered Certificate of Transfer (Form 12.0 and 12.1)
- If real estate is foreclosed or otherwise abandoned during the administration, there must be a Judgment Entry granting a Motion to Abandon

Personal property

Tangible Personal Property (i.e. Motor vehicles, furniture, jewelry)

- Automobile make, model, & VIN with Kelley Blue Book/NADA/Edmunds valuation

Intangible Personal Property (i.e., bank accounts, stocks, bond, crypto currency)

- Business and/or financial accounts identified by account numbers
- Insurance policies with claim ID number
- Stock name and number of shares
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- Ongoing business income

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Additional Requirements for Specific Case Types

Estates

- If a Last Will and Testament was admitted to probate within the referenced accounting period, the Certificate of Service of Notice of Probate of Will is required *before* the account is approved

Partial Accounts

- Distribution of assets:
 - Pursuant to Statute of Descent and Distribution (*See* Ohio Revised Code § 2015.06)
 - Pursuant to the Decedent's Last Will and Testament (including Testamentary Trust established under the Will)
 - Pursuant to Court Order
- Court Ordered Certificate of Transfer if real estate is transferred
- A Status Report must be filed contemporaneously with the filing of each Partial Account or Waiver of Partial Account

Final Accounts

- Final accounts cannot be approved until three (3) months from the filing of the Certificate of Service of Notice of Probate of Will, and six (6) months after the date of death
- Certificate of Service of Account to Heirs (Form 13.9)
 - If a Waiver of Notice of Hearing and Consent to Account (Form 13.7) is obtained, the Waiver should be filed with the Certificate of Service of Account to Heirs (Form 13.9)
- Confirm that the following have been paid:
 - Funeral bill/burial and cemetery expenses not included in the funeral bill
 - Appraisal Fee
 - Family allowance, if applicable (Form 7.1)
 - All claims have been resolved

The following are required for a Certificate of Termination (alternative to Final Account) to be approved:

- Fiduciary must be the sole heir
- Unless waived, attorney fees must be approved by the Court
- The date of death of the decedent is on or after June 23, 1994
- The inventory is approved
- The will contest period has elapsed
- All claims have been resolved
- Paid in Full Funeral Bill

Guardianships

- Court Ordered approvals for expenditures— must include all dates of Judgment Entries approving the Application for Authority to Expend Funds (Form 15.7)
- Vouchers (cancelled checks/receipts) for all expenditures
- For intangible property, list other annual income, i.e. social security, pension, VA pension, etc.

Trusts

- Court Ordered approval for discretionary distributions to beneficiaries – must include all dates of Judgment Entries approving the Application to Expend Funds (Form 15.7)
- Vouchers (cancelled checks/receipts) for all expenditures
- For intangible property, list other annual income, i.e. social security, pension, VA pension, etc.