

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

**CHECKLIST FOR FILING INVENTORIES FOR ESTATES**

**Submitting the required documents does not guarantee approval of the Estate Inventory and Appraisal  
All forms must be typed or legibly printed (clear, readable text) in black or blue ink**

**Required documents that are mandatory for the Court to *accept* the Inventory and Appraisal for filing:**

- Appointment of Appraiser Form (Form 3.0) *must* be filed before or in conjunction with the Inventory and Appraisal (Form 6.0)
  - Please note: if you are requesting a Court Appointed Appraiser, the Appointment of Appraiser Form must be filed and approved prior to the filing of the Inventory and Appraisal (Approved = signed by Judge)**
- Estate Inventory and Appraisal Form (Form 6.0)
  - Fiduciary *must* sign the form
  - Complete all applicable fields
- Schedule of Assets (Form 6.1)
  - Fiduciary *must* sign the form
  - All estate assets should be listed with exact date of death values — attach additional page(s) if necessary
  - All assets and their values must be listed, including, but not limited to:
    - Business and/or financial accounts identified by account numbers
    - Insurance policies with policy number/ID number
    - Stock name and number of shares
    - Bonds with serial numbers or bond statements
    - Real property, including the County Auditor's value or appraisal value, by address and PPN
    - Automobile make, model, & VIN with Kelley Blue Book/NADA/Edmunds value
    - Yearly rental income – up to date of death
    - Ongoing business income – up to date of death

**These supplemental documents are not mandatory for the Court to accept the Inventory and Appraisal for filing; however, the Inventory and Appraisal cannot be *approved* without verification of the following, if applicable:**

- Waiver of Notice of Hearing on Inventory (Form 6.2)
- Certificate of Service on Inventory (Form 6.3AA)
  - If applicable, include waivers from the Estate Inventory and Appraisal Form (Form 6.0) or Waiver of Notice of Hearing of Inventory (Form 6.2)
- Confidential Disclosure of Personal Identifiers, Form 45(D), *may* be filed by the executor/administrator to keep full account numbers confidential
- Documentation of County Auditor value or appraisal value for real property
- Documentation of the Kelley Blue Book/NADA/Edmunds value for automobiles
- Signature of the Appraiser on the Inventory and Appraisal (Form 6.0)

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

**CHECKLIST FOR FILING ESTATE FIDUCIARY'S ACCOUNTS  
R.C. 2109.301**

**Submitting the required documents does not guarantee approval of the Estate Account  
All forms must be typed or legibly printed (clear, readable text) in black or blue ink**

The only time an **Application to Extend Administration** (Form 13.8) *may* be filed is to waive the filing of the six (6) month account. The Inventory and Appraisal must be filed prior to the Application to Extend Administration. Filing the Application to Extend Administration defers the account filing requirement to thirteen (13) months from appointment. **DO NOT FILE A STATUS REPORT WITH AN APPLICATION TO EXTEND ADMINISTRATION. DO NOT FILE A WAIVER OF PARTIAL ACCOUNT WITH AN APPLICATION TO EXTEND ADMINISTRATION.**

A **Status Report** (Form 13.13) must be filed simultaneously with the filing of each Partial Account or Waiver of Partial Account and must be signed by the fiduciary, and if applicable, the attorney of record. **DO NOT FILE AN APPLICATION TO EXTEND ADMINISTRATION WITH A STATUS REPORT.**

**CHECKLIST FOR FILING PARTIAL ACCOUNTS**

**Partial Account** – A Partial Account cannot be filed until the Inventory and Appraisal is filed and approved and all court costs are paid.

**Required documents that are mandatory for the Court to *accept* a Partial Account for filing:**

- Fiduciary's Account (Form 13.0)
  - Fiduciary *must* sign the form
- Receipts and Disbursements (Form 13.1)
- Assets Remaining in Fiduciary's Hands (Form 13.2)
  - Must include an itemized statement of all funds, assets, and investments of the estate in the possession of the fiduciary at the end of the accounting period and shall show any changes in investments since the last previous account
- Attach any spreadsheets or worksheets supporting the line items on Forms 13.1 and 13.2
- Certificate of Service of Account to Heirs (Form 13.9)
- Status Report (Form 13.13)
  - Must be filed and signed by the fiduciary and if applicable the attorney of record.

**If you are filing a Waiver of Partial Account (13.4):**

- You must obtain written consent of all legatees, devisees, or heirs
- However, a Waiver of Partial Account will not be approved if an heir or beneficiary is under legal disability or is a minor*
- A Status Report (Form 13.13) must be filed and signed by the fiduciary, and if applicable, the attorney of record.

**These supplemental documents while not mandatory for the Court to *accept* the Partial Account for filing; the Partial Account cannot be *approved* without verification of the following, if applicable:**

- Business and/or financial accounts identified by account numbers
- Confidential Disclosure of Personal Identifiers, Form 45(D), *may* be filed by the executor/administrator to keep full account numbers confidential
- Receipts or proof of disbursements and distributions made to heirs or legatees to support disbursements that may require additional documentation on Form 13.1 and 13.2
- If a newly discovered asset has been filed and approved by the Court, include the asset as a line item in the account
- Please note: YOU MAY NOT SUBSTITUTE "SEE ATTACHED" FOR EITHER A COMPLETED 13.1 OR 13.2

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

Attorney fees for administration of estates shall not be paid until the final account is prepared for filing unless otherwise approved by the Court upon Application and for good cause shown. Any Application for fees shall be submitted with a proposed Judgment Entry.

**CHECKLIST FOR FILING FINAL AND SPECIAL FINAL ACCOUNTS**

**Required documents that are mandatory for the Court to *accept* the Account for filing:**

- Fiduciary's Account (Form 13.0)
  - Fiduciary *must* sign the form
  - For Special Final Accounts: if the fiduciary is deceased, the attorney of record or successor fiduciary may sign on their behalf
- Receipts and Disbursements (Form 13.1)
  - If applicable, include the distributions to successor fiduciary and the receipt from the successor fiduciary acknowledging same
- Assets Remaining in Fiduciary's Hands (Form 13.2)
  - Must include an itemized statement indicating a zero balance
- Certificate of Service of Account to Heirs (Form 13.9)

**These supplemental documents while not mandatory for the Court to *accept* the Account for filing; the Account cannot be *approved* without verification of the following, if applicable:**

- Confidential Disclosure of Personal Identifiers, Form 45(D), *may* be filed by the executor/administrator to keep full account numbers confidential
- Receipts or proof of disbursements and distributions to supplement the Receipts and Disbursements
- If there is a Court appointed appraiser, proof of payment must be submitted with the account
- If a newly discovered asset has been filed and approved by the Court, include the asset in the itemization
- All claims have been resolved
- HUD Statements for real estate
- Computations - Fiduciary and Attorney Fees
  - Attorney fees on final account – check one:*
    - Computation of Ordinary Attorney Fees
    - Motion for Extraordinary Attorney Fees
  - Fiduciary fees on final account – check one:*
    - Computation of Executor or Administrator Fees
    - Application for Extraordinary Fees
- If the estate was insolvent during the administration, there must be a Judgment Entry granting the Representation of Insolvency (Form 24.0)
- Include any waivers or notice of hearing and consent (Form 13.7)

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

- Fiduciary *must* sign the form
- At least one box checked