

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

CHECKLIST FOR FILING INVENTORIES FOR TRUSTS

**Submitting the required documents does not guarantee approval of the Trustee's Inventory
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 Trustee's Inventory for filing:

- Trustee's Inventory (Form 25.4)
 - Trustee *must* sign the form
 - Complete all applicable fields
 - The Trust assets must be listed on the Trustee's Inventory with the exact values of the assets— 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 claim ID number
 - Stock name and number of shares
 - Bond serial numbers
 - Real property, including the County Auditor's valuation or appraisal valuation
 - Automobile make, model, & VIN with Kelley Blue Book/NADA/Edmunds valuation
 - Yearly rental income

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

- Confidential Disclosure of Personal Identifiers, Form 45(D), *may* be filed by the trustee to keep full account numbers confidential
- Documentation of County Auditor valuation or appraisal valuation for real property
- Documentation of the Kelley Blue Book/NADA/Edmunds valuations for automobiles

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CHECKLIST FOR FILING TRUSTEE'S ACCOUNTS

R.C. 2109.303

Submitting the required documents does not guarantee approval of the Trustee's Account

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 Trustee's Account for filing:

- Trustee's Account (Form 25.5)
 - Trustee *must* sign the form
 - Applies to Partial, Final, and Special Final Accounts
- Receipts and Disbursements (Form 25.6)
 - It is highly recommended to include vouchers or proof of disbursements and distributions at the time of filing, as this documentation must be submitted prior to approval of the Trustee's Account
- Assets Remaining in Fiduciary's Hands (Form 25.7)
 - Must include an itemized statement of all funds, assets, and investments of the trust in the possession of the trustee at the end of the accounting period and shall show any changes in investments since the last previous account

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

- Additional Pages of Accounting
 - Spreadsheets or receipt/disbursement worksheets may supplement details on Forms 25.5 and 25.6, if needed
- Vouchers or proof of disbursements and distributions to supplement the Receipts and Disbursements (Form 25.6)
- Confidential Disclosure of Personal Identifiers, Form 45(D), *may* be filed by the trustee to keep full account numbers confidential
- Certificate of Service of Account (Form 25.5C)— *must* be filed for Final and Special Final Accounts
- Computation of Trustee Fees— *must* be filed if the trustee is taking a trustee fee
- Service, if applicable:
 - Waivers of Notice of Hearing and Consent to Account (Form 25.5W)
 - Notice of Hearing on Account (Form 25.5N) required with some Final Accounts for parties who did not sign the Wavier (Form 25.5W)