

RULE 20 - ACCOUNTING BY FIDUCIARY

- 20.1 Six (6) months after the date of appointment of a fiduciary in an estate and twelve (12) months after the date of appointment of a fiduciary in a trust, guardianship, or other non-estate proceeding requiring an Accounting, a notice will be mailed to the attorney to file an Account within thirty (30) days. In the case of an Account due for an estate, a filing is unnecessary if one of the requirements of ORC Section 2109.301(B)(1) applies. A notice shall be filed with the Court indicating why an Accounting is not timely filed.
- 20.2 If an account is not filed within thirty (30) days after an Accounting is required and notice sent pursuant to Local Rule 20.1, a citation will be issued to the fiduciary and set for hearing within thirty (30) days.
- 20.3 If an Account is not filed within thirty (30) days after a citation is issued, proceedings for removal will be instituted by the Court, to be set for hearing within thirty (30) days.
- 20.4 If the fiduciary fails to file the Account timely, the fiduciary may be removed and a successor fiduciary appointed.
- 20.5 An application for an extension of time to file an Account may be filed. Extensions may be granted only by leave of the Court and for good cause shown. All extensions to file an Account shall not total more than 90 days, unless an exception under ORC Section 2109.301(B)(1) applies.
- 20.6 Vouchers need not be filed with a partial or final Account in an estate unless personal property, other than motor vehicle or cash, is distributed. Voucher or receipts shall be required for personal property and cash only.

Vouchers in other circumstances may be required by the Court on a case by case basis.

- 20.7 Evidence that an Account or supplemental final Account has been sent to each heir or beneficiary pursuant to ORC Section 2109.32(B)(1) and (B)(3) shall be filed with the Court. A local form titled "Certificate of Giving Notice of Account" is available. (also see SPF 13.9) This certificate shall be signed by the fiduciary and attorney.