



## Ohio Revised Code

### Section 2109.301 Administrator or executor rendering account.

Effective: March 14, 2017

Legislation: Senate Bill 232 - 131st General Assembly

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(A) An administrator or executor shall render an account at any time other than a time otherwise mentioned in this section upon an order of the probate court issued for good cause shown either at its own instance or upon the motion of any person interested in the estate. Except as otherwise provided in division (B)(2) of this section, an administrator or executor shall render a final account within thirty days after completing the administration of the estate or within any other period of time that the court may order.

Every account shall include an itemized statement of all receipts of the administrator or executor during the accounting period and of all disbursements and distributions made by the executor or administrator during the accounting period. In addition, the account shall include an itemized statement of all funds, assets, and investments of the estate known to or in the possession of the administrator or executor at the end of the accounting period and shall show any changes in investments since the last previous account.

Every account shall be upon the signature of the administrator or executor. When two or more administrators or executors render an account, the court may allow the account upon the signature of one of them. The court may examine the administrator or executor under oath concerning the account.

When an administrator or executor is authorized by law or by the instrument governing distribution to distribute the assets of the estate, in whole or in part, the administrator or executor may do so and include a report of the distribution in the administrator's or executor's succeeding account.

In estates of decedents in which none of the legatees, devisees, or heirs is under a legal disability, each partial accounting of an executor or administrator may be waived by the written consent of all the legatees, devisees, or heirs filed in lieu of a partial accounting otherwise required.

(B)(1) Every administrator and executor, within six months after appointment, shall render a final



and distributive account of the administrator's or executor's administration of the estate unless one or more of the following circumstances apply:

- (a) An Ohio estate tax return must be filed for the estate.
  - (b) A proceeding contesting the validity of the decedent's will pursuant to section 2107.71 of the Revised Code has been commenced.
  - (c) The surviving spouse has filed an election to take against the will.
  - (d) The administrator or executor is a party in a civil action.
  - (e) The estate is insolvent.
  - (f) The decedent's will provides that a posthumously born child or heir, which includes a child or heir born through the use of assisted reproductive technologies as defined in section 5801.12 of the Revised Code, shall inherit under the will as provided in section 2107.34 of the Revised Code.
  - (g) For other reasons set forth by the administrator or executor, subject to court approval, it would be detrimental to the estate and its beneficiaries or heirs to file a final and distributive account.
- (2) In estates of decedents in which the sole legatee, devisee, or heir is also the administrator or executor of the estate, no partial accountings are required. The administrator or executor of an estate of that type shall file a final account or final and distributive account or, in lieu of filing a final account, the administrator or executor may file with the court within thirty days after completing the administration of the estate a certificate of termination of an estate that states all of the following:
- (a) All debts and claims presented to the estate have been paid in full or settled finally.
  - (b) An estate tax return, if required under the provisions of the Internal Revenue Code or Chapter 5731. of the Revised Code, has been filed, and any estate tax has been paid.
  - (c) All attorney's fees have been waived by or paid to counsel of record of the estate, and all executor



or administrator fees have been waived or paid.

(d) The amount of attorney's fees and the amount of administrator or executor fees that have been paid.

(e) All assets remaining after completion of the activities described in divisions (B)(2)(a) to (d) of this section have been distributed to the sole legatee, devisee, or heir.

(3) In an estate of the type described in division (B)(2) of this section, a sole legatee, devisee, or heir of a decedent may be liable to creditors for debts of and claims against the estate that are presented after the filing of the certificate of termination described in that division and within the time allowed by section 2117.06 of the Revised Code for presentation of the creditors' claims.

(4) Not later than thirteen months after appointment, every administrator and executor shall render an account of the administrator's or executor's administration, unless a partial account is waived under division (A) of this section or a certificate of termination is filed under division (B)(2) of this section. After the initial account is rendered or a waiver of a partial account is filed, every administrator and executor shall, at least once each year, render further accounts or file waivers of partial accounts until the estate is closed, unless a certificate of termination is filed under division (B)(2) of this section.