



Ohio Revised Code Section 2115.09 Inventory contents.

Effective: January 13, 2012

Legislation: Senate Bill 124 - 129th General Assembly

The inventory required by section 2115.02 of the Revised Code shall contain a particular statement of all securities for the payment of money that belong to the deceased and are known to the executor or administrator. The inventory shall specify the name of the debtor in each security, the date, the sum originally payable, the endorsements on the securities with their dates, the serial numbers or other identifying data as to each security, and the sum that, in the judgment of the appraisers, can be collected on each claim.

The inventory shall contain a statement of all debts and accounts belonging to the deceased that are known to the executor or administrator and specify the name of the debtor, the date, the balance or thing due, and the value or sum that can be collected on the debt, in the judgment of the appraisers.

The inventory shall contain an account of all moneys that belong to the deceased and have come into the possession or under the control of the executor or administrator. If none has come into the possession or under the control of the executor or administrator, the fact shall be stated in the inventory.

The inventory shall contain a statement whether or not, insofar as it can be ascertained, the filing of an Ohio estate tax return will be required.
