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**DATE:           JANUARY 10, 2003**

**SUBJECT:   EXTEND ADMINISTRATION; CITATIONS; ACCOUNT VOUCHERS**

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Effective immediately, all Estate Administrations with a date of death of **01/01/02 or later** will follow H.B. 85 with a final and distributive account due within six (6) months of the appointment of the fiduciary. If additional time is required to file the account, it will be necessary for the fiduciary/attorney to file for an extension of the administration.

The following five (5) reasons will extend the administration:

1.     An Ohio Estate Tax Return must be filed for the estate.
2.     A proceeding contesting the validity of the decedent's will pursuant to section 2107.71 of the Revised Code has been commenced.
3.     The surviving spouse has filed an election to take against the will.
4.     The administrator or executor is a party in a civil action.
5.     The estate is insolvent.

Please refer to R.C. 2109.301(B)(1)

If the fiduciary needs an extension for one of the **above reasons**, a **NOTICE TO EXTEND ADMINISTRATION (form 13.10)** should be filed. Once this filing is entered on the computer, the administration will be extended to thirteen (13) months from the date of the appointment of the fiduciary. If the fiduciary needs an extension for any reason **other than those listed above**, an **APPLICATION TO EXTEND ADMINISTRATION (form 13.8)** must be filed. After the Entry on the Application to Extend Administration is entered on the computer, the administration of the estate will be extended to thirteen (13) months from the date of the appointment of the fiduciary. **One of these two (2) forms must be filed to extend the administration.** We will no longer extend an administration based on the inventory indicating that an estate tax return is required.

The notice for failure to file an account will be issued at six (6) months if an extension was not filed and or granted or the account is not filed. A citation will follow if the account still is not filed.

**Vouchers will NOT be required to be filed on accounts with a date of death of 01/01/02 and later.** If an exception to the account is filed, the account will be set for further hearing and the attorney will be required to provide the vouchers at that time.