



Ohio Revised Code

Section 2109.30 Accounts of fiduciaries.

Effective: October 31, 2001

Legislation: House Bill 85 - 124th General Assembly

(A) Every executor and administrator shall render an account of the executor's and administrator's administration at the time and in the manner prescribed in section 2109.301 of the Revised Code. Every guardian or conservator shall render an account of the ward's estate at the time and in the manner prescribed in section 2109.302 of the Revised Code. Every testamentary trustee and other fiduciary not subject to sections 2109.301 and 2109.302 of the Revised Code shall render an account of the testamentary trustee's or other fiduciary's administration at the time and in the manner prescribed in section 2109.303 of the Revised Code.

(B) An account showing complete administration before distribution of assets shall be designated "final account." An account filed subsequent to the final account and showing distribution of assets shall be designated "account of distribution." An account showing complete administration and distribution of assets shall be designated "final and distributive account."
