

**RULE 64.1:      Fiduciary Accounts**

- a)    Notices and Waivers on Account: the fiduciary, at the time of filing the account, shall file any signed waivers or notices for the individuals that are required to be served with the account.
  
- b)    Pursuant to RC §2109.33, in the case of a Final Account, the executor or administrator shall give notice of the hearing to the following persons whose addresses are known:
  - i)     In an intestate estate, to all heirs.
  - ii)    In a testate estate, to the residuary beneficiaries
  
- c)    Hearing on account: the fiduciary shall provide Notice of Hearing on Account to interested parties by certified mail, return receipt requested and/or obtain a Waiver of Notice of Hearing on Account from those interested parties. The fiduciary shall then file the Certificate of Service to Account to Heirs or Beneficiaries, along with said Notices with the attached signed certified mail card(s) and/or Waivers as to interested parties no later than the date set for hearing of said Account.