§ 2203. Decree on filing instruments approving accounts

1. A fiduciary may present to the court a petition showing the names and post-office addresses of all persons interested, that all taxes have been paid or that no taxes were due and that the petitioner has fully accounted and made full disclosure in writing of his administration of the estate to all persons who would be required to be served with process in a proceeding under section twenty-two hundred ten of this article and praying for a decree releasing and discharging the petitioner.

2. The petition shall also show

(a) in the case of a fiduciary other than a testamentary trustee, guardian or lifetime trustee either that his letters have been revoked or that he has been removed or that the time for creditors to present claims has expired and that all known debts of the decedent and administration expenses have been paid,

(b) in the case of a trustee whether or not the trust has been fully executed,

(c) in the case of a guardian either that the infant has reached his majority or has died.

3. The petitioner shall also file with the petition acknowledged instruments executed by all the persons who would be required to be served with process in a proceeding under section twenty-two hundred ten of this article or in the case of an infant, incompetent or conservatee whose legacy, distributive share or claim has been paid, by the guardian, committee or conservator of his property or person receiving payment, approving the account of the petitioner and releasing and discharging the petitioner.

4. The court may thereupon make a decree releasing and discharging the petitioner and the sureties on his bond, if any, from any further liability to all persons interested.