§ 2208. Voluntary account; who may petition

In any of the following cases a fiduciary may present to the court his account and a petition praying that his account be judicially settled and that all necessary and proper parties be required to show cause why such settlement should not be had:

1. By a fiduciary other than a guardian or trustee,

(a) Where the time for presentation of claims as fixed by a published notice has expired or 7 months have expired since letters were issued to the original fiduciary.

(b) Where his letters have been revoked.

(c) Where the court at any time within 6 months after the issuance of letters to the original fiduciary entertains an application by the fiduciary for the judicial settlement of his account and it appears from the petition or account that a disposition of the decedent's real property will be necessary for any of the purposes specified in 1902.

(d) Where his account has not been judicially settled within 1 year preceding the application therefor and the application is entertained.

2. By a guardian,

(a) Where a petition for a compulsory judicial settlement of his account may be presented by any other person.

(b) Where he has expended all of the estate of the infant and the court deems it proper that he should be discharged.

3. By a trustee,

(a) Where one or more distinct and separate trusts created by the will or lifetime trust instrument have been or are ready to be executed.

(b) Where his account has not been judicially settled within 1 year preceding the application therefor and the court entertains the application.