§ 2210. Voluntary account; process

Upon a voluntary judicial settlement of the account of a fiduciary process must issue to:

1. All unpaid creditors or persons claiming to be creditors of the decedent.

2. The surety on his bond, if any.

3. All cofiduciaries who do not join in the petition.

4. The successor, if one has been appointed, in a case where the petitioner has been removed or his letters have been revoked, and if no successor has been appointed, all persons interested who are required to receive process under this section.

5. The attorney general where he is required to be given notice of an accounting proceeding pursuant to clause (D) of subparagraph one of paragraph (e) of section 8-1.4 of the estates, powers and trusts law, or where the decedent, infant or beneficiary died intestate as to any part of the estate leaving one or more unknown distributees or one or more distributees whose whereabouts are unknown.

6. The distributees where the decedent, infant or beneficiary died intestate as to any property, except those who by acknowledged release appear to have been paid.

7. All devisees, all trustees of any trust created by the will or the lifetime trust instrument and all legatees except those who by acknowledged release appear to be paid and if any such be an infant, incompetent or conservatee whose legacy or claim has been paid, such release shall be executed by the guardian, committee of his property and if payment has been made to an infant, incompetent or conservatee under the provisions of 2220, or EPTL 7-4.8 or 11-1.1, such release shall be executed by the person to whom payment was made.

8. In the case of a guardian process shall also issue to the infant.

9. In the case of a trustee process shall also issue to all persons who are entitled absolutely or contingently by the terms of the will, lifetime trust instrument or by operation of law to share in the estate.

10. Where an accounting fiduciary accounts to himself in a separate capacity as the fiduciary of a deceased beneficiary of the estate, or as trustee or as guardian of an infant beneficiary, or as the committee of an incompetent, or as the conservator of a conservatee it shall not be sufficient to issue process to or obtain the appearance of the accounting party in such separate capacity only, but in addition process shall issue to all persons interested in the estate of the deceased beneficiary, the infant, the incompetent, the conservatee or the trust of which the accounting party is trustee. The provisions of this subdivision shall not apply where the accounting fiduciary has in said separate capacity one or more co-fiduciaries who are not his co-fiduciaries in his accounting capacity.

11. Where any person to whom process is required to issue has died process shall issue to his fiduciary and if none has been appointed to all persons interested in the estate of the deceased as distributees, nominated fiduciaries or named as legatees or devisees under any will of the deceased filed in the court.

12. In any case the court may, for good cause shown, dispense with the service of process on any person provided the value of his interest in the estate does not exceed $500. Where service of process upon such person has been dispensed with the decree setting the account shall not be conclusive against him unless he shall before the entry of the decree appear in the proceeding, waive the issuance or service of the process or be served therewith.

13. Notwithstanding any other provision of this section to the contrary, whenever the accounting party is the public administrator, county treasurer or county officer succeeding to the duties of county treasurer, where the beneficiaries are unknown, and there are no known

claimants as beneficiary, and where it appears that the value of the interests of all beneficiaries in the estate does not exceed two thousand five hundred dollars, the court may dispense with service of process on beneficiaries. In such case the attorney general must be cited and may make any objection to the account that could be made by any beneficiary. The decree to be entered shall be binding upon any person who shall ultimately be determined to be entitled to share in the estate.

14. The provisions of section three hundred fifteen shall apply to a proceeding under this section.