

(2) IF SUBSECTION (F)(4), (5), OR (6) OF THIS SECTION APPLIES TO ALL THE TRUSTEES, THE TRUSTEES MAY PETITION A COURT UNDER § 15-502.3 OF THIS SUBTITLE TO DIRECT A CONVERSION UNDER SUBSECTION (A) OF THIS SECTION.

(H) (1) A TRUSTEE MAY RELEASE THE POWER CONFERRED BY SUBSECTION (A) OF THIS SECTION TO CONVERT TO A UNITRUST IF:

(I) THE TRUSTEE IS UNCERTAIN ABOUT WHETHER POSSESSING OR EXERCISING THE POWER WILL CAUSE A RESULT DESCRIBED IN SUBSECTION (F) (4), (5), OR (6) OF THIS SECTION; OR

(II) THE TRUSTEE DETERMINES THAT POSSESSING OR EXERCISING THE POWER WILL OR MAY DEPRIVE THE TRUST OF A TAX BENEFIT OR IMPOSE A TAX BURDEN NOT DESCRIBED IN SUBSECTION (F) OF THIS SECTION.

(2) A RELEASE DESCRIBED IN PARAGRAPH (1) OF THIS SUBSECTION MAY BE PERMANENT OR FOR A SPECIFIED PERIOD, INCLUDING A PERIOD MEASURED BY THE LIFE OF AN INDIVIDUAL.

(I) IF THE TRUSTEE RECEIVES A WRITTEN REQUEST FROM A BENEFICIARY TO RECONVERT A TRUST FROM A UNITRUST, THE TRUSTEE MAY RECONVERT A TRUST FROM A UNITRUST IF:

(1) THE TRUSTEE COMPLIES WITH THE NOTICE REQUIREMENTS OF § ~~15-202.3~~ 15-502.3 OF THIS SUBTITLE AND ALL QUALIFIED BENEFICIARIES CONSENT TO RECONVERT FROM A UNITRUST; OR

(2) A COURT REVIEWS A PETITION FILED UNDER § 15-502.3 OF THIS SUBTITLE AND APPROVES THE PROPOSED DECISION TO RECONVERT FROM A UNITRUST.

(J) UNLESS IT IS CLEAR FROM THE TERMS OF THE TRUST THAT THE TERMS ARE INTENDED TO DENY THE TRUSTEE THE POWER CONFERRED BY SUBSECTION (A) OF THIS SECTION, THE TERMS OF A TRUST THAT LIMIT THE POWER OF A TRUSTEE TO CONVERT TO A UNITRUST DO NOT AFFECT THE APPLICATION OF THIS SECTION.

15-502.2.

(A) A TRUSTEE MAY ADJUST BETWEEN PRINCIPAL AND INCOME TO THE EXTENT THE TRUSTEE CONSIDERS NECESSARY IF:

(1) THE TRUSTEE RECEIVES A WRITTEN REQUEST FROM A BENEFICIARY TO EXERCISE THE POWER CONFERRED BY THIS SUBSECTION TO MAKE AN ADJUSTMENT;

(2) THE TRUSTEE INVESTS AND MANAGES THE TRUST ASSETS IN THE MANNER SET FORTH IN § 15-114 (B) AND (C) OF THIS TITLE;

(3) THE TERMS OF THE TRUST DESCRIBE THE AMOUNT THAT MAY OR MUST BE DISTRIBUTED TO A BENEFICIARY BY REFERRING TO THE TRUST'S INCOME;