|  |  |  |
| --- | --- | --- |
| STATE OF SOUTH CAROLINA | ) | IN THE PROBATE COURT |
|  | ) |  |
| COUNTY OF       | ) |  |
| IN THE MATTER OF:  | )) |  |
|       | ) | CASE NUMBER:       |
| (Decedent) | ) |  |

Petitioner(s) **\*PETITION FOR DETERMINATION OF**

vs. **APPORTIONMENT OF TAXES**

 Respondent(s)

|  |  |
| --- | --- |
|  |  |
| 1. |       Probate Court has venue in the above Estate. |

2. There [ ]  IS [ ]  IS NOT a will in the Estate. The will [ ]  DOES [ ]  DOES NOT provide for the apportionment of taxes.

1. Decedent [ ]  WAS [ ]  WAS NOT the settlor of a Trust. The Trust [ ]  DOES [ ]  DOES NOT provide for the apportionment of taxes.

4. Pro rata apportionment is inequitable because of the following special circumstances:

5. Penalties and interest [ ]  HAVE [ ]  HAVE NOT been assessed, and this assessment [ ]  IS [ ]  IS NOT due to delay caused by negligence of the Personal Representative as follows:

6. I hereby request the Court's determination of apportionment of taxes.

|  |
| --- |
| Executed this       day of      , 20     . |

|  |  |
| --- | --- |
| Signature: |  |
| Print Name: |       |
| Address: |       |
|  |       |
| Telephone (Work): |       |
| (Home): |       |
| (Cell): |       |
| Email: |       |
| Relationship to Decedent/Estate: |       |
|  |

**ORDER**

IT IS HEREBY ORDERED that this Court finds equitable apportionment of taxes to be as follows:

|  |
| --- |
| Executed this       day of      , 20     . |
|  |
|      , Probate Court Judge |

**\*NOTE: THIS IS A FORMAL PROCEEDING. IN ADDITION TO A PETITION, YOU MUST ALSO FILE**

**A SUMMONS (FORM SCCA 401PC) AND PAY THE STATUTORY FILING FEE OF $150.00.**

**A HEARING IN THE PROBATE COURT ON THE PETITION MAY BE REQUIRED.**