|  |  |  |
| --- | --- | --- |
| 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.**