

STATE OF SOUTH CAROLINA )  
 )  
COUNTY OF RICHLAND )  
 )

IN THE PROBATE COURT  
CASE NO:

IN THE MATTER OF THE ESTATE  
FOR

- )  
 )  
Petitioner(s), )  
 )  
vs. )  
 )  
 )  
 )  
\_\_\_\_\_)  
Respondent(s). )  
\_\_\_\_\_ )

**SUMMONS**

**TO THE RESPONDENTS LISTED ABOVE:**

YOU ARE HEREBY SUMMONED and required to Answer the Petition in this action, a copy of which is herewith served upon you , and to serve a copy of your Answer upon the Petitioner(s) listed above at the following address(es):

\_\_\_\_\_  
(Name, PRINT)

\_\_\_\_\_  
(Street address or mailing address, PRINT)

\_\_\_\_\_  
(City, State, and zip code, PRINT)

Your Answer must be served on the Petitioner at the above address within **thirty (30) days** after the service of this Summons and Petition upon you, exclusive of the day of such service; and if you fail to Answer the Petition within that time, the Petitioner(s) will ask the Court for a judgment by default for the relief demanded in the Petition.

\_\_\_\_\_  
Signature of Petitioner(s)

Date: \_\_\_\_\_

STATE OF SOUTH CAROLINA )  
 )  
COUNTY OF \_\_\_\_\_ )  
 )  
IN THE MATTER OF: )  
 )  
\_\_\_\_\_  
(Decedent) )

IN THE PROBATE COURT

CASE NUMBER: \_\_\_\_\_

\_\_\_\_\_  
Petitioner(s)  
vs.  
\_\_\_\_\_  
Respondent(s)

**\*PETITION FOR DETERMINATION OF  
APPORTIONMENT OF TAXES**

Petitioner: \_\_\_\_\_

1. \_\_\_\_\_ County 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.
3. 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: \_\_\_\_\_

**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.**