

**§ 28A-27-3. Procedure for determining apportionment.**

(a) The personal representative of a decedent shall determine the apportionment of the tax.

(b) If the personal representative finds that it is inequitable to apportion interest and penalties in the manner provided in this Article because such interest or penalties were imposed due to the fault of one or more persons interested in the estate, the personal representative may direct apportionment thereon in the manner the personal representative finds equitable.

(c) The expenses reasonably incurred by the personal representative in connection with the apportionment of the tax shall be apportioned as provided for taxes under this Article. If the personal representative finds that it is inequitable to apportion the expenses because such expenses were incurred because of the fault of one or more persons interested in the estate, the personal representative may direct other more equitable apportionment. (1985 (Reg. Sess., 1986), c. 878, s. 1; 2011-344, s. 4.)