

(b) If the Orphans' Court finds that it is inequitable to apportion interest and penalties in the manner provided in this Section because of special circumstances, it may direct apportionment thereon in the manner it finds equitable.

(c) The expenses reasonably incurred by any fiduciary and by any other person interested in the estate in connection with the determination of the amount and apportionment of the tax shall be apportioned as provided in subsection (2) and charged and collected as a part of the tax apportioned. If the Orphans' Court finds that it is inequitable to apportion the expenses as provided in subsection (2), it may direct apportionment thereof equitably.

(d) If the Orphans' Court finds that the assessment of penalties and interest assessed in relation to the tax is due to delay caused by the negligence of the fiduciary, the court may charge the fiduciary with the amount of the assessed penalties and interest.

(e) In any suit or judicial proceeding to recover from any person interested in the estate the amount of the tax apportioned to the person in accordance with this Section, the determination of the Orphans' Court in respect thereto is prima facie correct.

(4) *Method of Proration*—(a) The fiduciary or other person required to pay the tax may withhold from any property of the decedent in his possession, distributable to any person interested in the estate, the amount of tax attributable to his interest. If the property in the possession of the fiduciary or other person required to pay the tax and distributable to any person interested in the estate is insufficient to satisfy the proportionate amount of the tax determined to be due from the person, the fiduciary or other person required to pay the tax may recover the deficiency from the person interested in the estate. If the property is not in the possession of the fiduciary or other person required to pay the tax, the fiduciary or other person required to pay the tax may recover from any person interested in the estate the amount of the tax apportioned to the person in accordance with this Section.

(b) If property held by the fiduciary or other person is distributed prior to final apportionment of the tax, the fiduciary or other person may require the distributee to provide a bond or other security for the apportionment liability in the form and amount prescribed by the fiduciary, with the approval of the Orphans' Court having jurisdiction of the administration of the estate.

(c) If the fiduciary or other person transfers any property included in the estate to another person, other than a bona fide purchaser for value, such transferee shall be jointly and severally liable with the transferor for the amount of tax apportioned to the transferor under this Section, less the value at the time of such transfer of any consideration furnished by the transferee for such property.

(5) *Allowance for Exemptions, Deductions and Credits*—(a) In making an apportionment, allowances shall be made for any exemptions granted, and for any deductions and credits allowed by the law imposing the tax.

(b) Any exemption or reduction allowed by reason of the relationship of any person to the decedent or by reason of the purposes of the gift inures to the benefit of the person bearing that relationship or