WITH THE DETERMINATION OF THE AMOUNT AND APPORTIONMENT OF THE TAX SHALL BE APPORTIONED AS PROVIDED IN SUBSECTION (B) OF THIS SECTION AND CHARGED AND COLLECTED AS A PART OF THE TAX APPORTIONED. IF THE COURT FINDS THAT IT IS INEQUITABLE TO APPORTION THE EXPENSES AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, THE COURT MAY DIRECT AN EQUITABLE APPORTIONMENT.

(4) IF THE 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.

(5) 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 COURT IS PRIMA FACIE CORRECT.

(D) METHOD OF PAYMENT.

(1) THE FIDUCIARY OR OTHER PERSON REQUIRED TO PAY THE TAX MAY WITHHOLD FROM ANY PROPERTY OF THE DECEDENT THAT IS IN THE POSSESSION OF THE PERSON AND IS DISTRIBUTABLE TO ANY PERSON INTERESTED IN THE ESTATE, THE AMOUNT OF TAX ATTRIBUTABLE TO THAT PERSON'S 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 PERSON MAY RECOVER FROM ANY PERSON INTERESTED IN THE ESTATE THE AMOUNT OF THE TAX APPORTIONED TO THAT PERSON IN ACCORDANCE WITH THIS SECTION.

(2) IF PROPERTY HELD BY THE FIDUCIARY OR OTHER PERSON REQUIRED TO PAY THE TAX IS DISTRIBUTED BEFORE THE FINAL APPORTIONMENT OF THE TAX, THE PERSON MAY REQUIRE THE DISTRIBUTEE TO PROVIDE A BOND OR OTHER SECURITY FOR THE APPORTIONMENT LIABILITY IN THE FORM AND AMOUNT REQUIRED BY THE FIDUCIARY OR OTHER PERSON, WITH THE APPROVAL OF THE COURT.

(3) IF THE FIDUCIARY OR OTHER PERSON REQUIRED TO PAY THE TAX TRANSFERS ANY PROPERTY INCLUDED IN THE ESTATE TO ANOTHER PERSON, OTHER THAN A BONA FIDE PURCHASER FOR VALUE, THE TRANSFEREE IS 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 THE TRANSFER, OF ANY CONSIDERATION GIVEN BY THE TRANSFEREE FOR THE PROPERTY.

(E) ALLOWANCES FOR EXEMPTIONS, DEDUCTIONS, AND CREDITS.

(1) 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.