

TAX CERTIFICATE TO ACCOMPANY FIDUCIARY ACCOUNTS

To: Commissioner of Accounts *for the* Fairfax Circuit Court
19th Judicial Circuit
10400 Eaton Place, Suite 450
Fairfax, Virginia 22030

Re: Estate of _____ Fiduciary No. _____

The undersigned fiduciary/fiduciaries of the above-referenced estate (“Estate”) does/do hereby certify, under penalty of perjury, that the foregoing is true and correct to the best of the knowledge of the undersigned:

1. The undersigned has read and reviewed the sections of the Code of Virginia on the reverse side of this Tax Certificate to Accompany Fiduciary Accounts.
2.
 - (a) All taxes pertaining to the Estate have been paid; or,
 - (b) All taxes pertaining to the Estate have been paid to the extent ascertainable after personal inquiry of the Virginia Department of Taxation and the Director of Tax Administration, Fairfax County, Virginia, or the Commissioner of Revenue of the City of Fairfax, Virginia, as may be appropriate based upon the residence of the decedent; or,
 - (c) There remains in the possession of the undersigned a sufficient sum, over and above the charges of administration, to pay all taxes charged against the undersigned in the undersigned’s fiduciary capacity; or,
 - (d) The Estate is insolvent and the debts of the decedent were paid in accordance with existing statutes made and provided for such instances.
3. Under the laws of the United States and the Commonwealth of Virginia, all required federal and Virginia estate tax returns have been filed. All federal and Virginia estate taxes imposed upon the property of the Estate have been paid in full or no such tax is due.

Fiduciary Name and Title: _____
(Please Print)

Date: _____
(Signature)

Fiduciary Name and Title: _____
(Please Print)

Date: _____
(Signature)

Read and Review the Excerpts from the 1950 Code of Virginia, as amended, on the reverse

Excerpts from the 1950 Code of Virginia, as amended, relating to the duties of the Commissioner and the fiduciary with regard to the payment of taxes:

§ 58.1-22. Accounts not to be settled until taxes paid or provided for.

No commissioner of accounts shall, under § 64.2-1211, file any report of an account of the transactions of any fiduciary not governed by § 58.1-911 until the commissioner finds that all taxes, whether state, county or city, assessed and chargeable upon property in the hands of the person for whom such account is settled have been paid or unless such account shall show that there remains in the hands of such person a sufficient sum, over and above the charges of administration, to pay all taxes charged against such person in his capacity as fiduciary.

§ 58.1-23. Inquiries required of fiduciaries.

Every personal representative, before settling the estate in his hands, shall make inquiry of the treasurer of the county or city wherein the decedent last resided and of the Department with respect to any unpaid taxes and levies assessed against his decedent.

§ 58.1-911. Final account.

No final account of a personal representative shall be approved by a commissioner of accounts unless the commissioner finds that all state, county or city taxes assessed and chargeable upon property in the hands of a personal representative have been paid. No final account of a personal representative who is required to file a federal estate tax return shall be approved by the commissioner of accounts unless the commissioner finds that the tax imposed on the property by this chapter, including applicable interest, has been paid in full or that no such tax is due.

Tax inquiries may be made to:

<p>Commonwealth of Virginia:</p> <p>Virginia Department of Taxation Office of Customer Services Post Office Box 1115 Richmond, VA 23218-1115 804-367-8031 www.tax.virginia.gov</p>	<p>Internal Revenue Service:</p> <p>1-800-829-1040 (Local Office) 7980 Quantum Drive, Suite 3153 Vienna, VA 22182 (703) 336-4029 www.irs.gov</p>
<p>County of Fairfax:</p> <p>Department of Tax Administration Fairfax County Government Center, Suite 223 12000 Government Center Parkway Fairfax, Virginia 22035 703-222-8234 www.fairfaxcounty.gov/dta/</p>	<p>City of Fairfax:</p> <p>Commissioner of the Revenue 10455 Armstrong Street City Hall - Room 210 Fairfax, VA 22030-3649 703-385-7880 www.fairfaxva.gov/Taxes/Taxes.asp</p>