

TAX CERTIFICATE TO ACCOMPANY FIDUCIARY ACCOUNTS

To: Commissioner of Accounts
Circuit Court of Prince William County, Virginia

Re: Estate of _____ Fiduciary No. _____

The undersigned fiduciary/fiduciaries of the above-referenced estate ("Estate") does/do hereby certify, to the best of the knowledge of the undersigned, as follows:

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, Prince William County, Virginia, or the Commissioner of Revenue of the City of Manassas and the City of Manassas Park, 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.
4. The undersigned certifies under penalty of perjury that the foregoing is true and correct.

Fiduciary Name and Title: _____
(Please Print)

Date: _____
(Signature)

Fiduciary Name and Title: _____
(Please Print)

Date: _____
(Signature)

**-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:**

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

No Commissioner of accounts shall, under Section 26-32, file any report of an account of the transactions of any fiduciary not governed by Section 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.

Section 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.

Section 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:

Commonwealth of Virginia	Internal Revenue Service
Virginia Department of Taxation Office of Customer Services Post Office Box 1115 Richmond, VA 23218-1115 804-367-8031 www.tax.virginia.gov	1-800-829-1040 (Local Office) 5205 Leesburg Pike Baileys Crossroads, VA 22041 703-756-6663 www.irs.gov

Taxpayer Services for Prince William Co.	Taxpayer Services for Manassas Park
Dr. A.J. Ferlazzo Building 15941 Donald Curtis Drive Woodbridge, VA 20191 703-792-6710	Commissioner of Revenue 1 Park Center Court Manassas, VA 20111 703-335-8825
Sudley North Government Center 7987 Ashton Avenue Manassas, VA 20110	Taxpayer Services for Manassas City Commissioner of Revenue 9027 Center Street Manassas, VA 20110 703-257-8253
James J. McCoart Administration Building 1 County Complex Court Prince William, VA 22192	