

**TAX CERTIFICATE TO ACCOMPANY FIDUCIARY ACCOUNTS**

To: Commissioner of Accounts  
Circuit Court for Arlington County & City of Falls Church  
17<sup>th</sup> Judicial Circuit  
1425 N. Courthouse Road, Suite 6500  
Arlington, Virginia 22201

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 Treasurer of the City of Falls Church or the County of Arlington, 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 Signed:** \_\_\_\_\_  
*(Signature)*

**Fiduciary Name and Title:** \_\_\_\_\_  
*(Please Print)*

**Date Signed:** \_\_\_\_\_  
*(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:***

§ 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:**

**VIRGINIA DEPT OF TAXATION**  
Office of Customer Services  
P.O. Box 1115  
Richmond, VA 23218-1115  
(804) 367-8031

**INTERNAL REVENUE SERVICE**  
1-800-829-1040

Local Offices  
**Call for Appointment:**  
(844) 545-5640  
7980 Quantum Dr. Vienna, VA 22182  
77 K St. NE Washington, DC 20002

**ARLINGTON COUNTY**  
**TREASURER'S OFFICE**  
2100 Clarendon Boulevard, Ste 215  
Arlington, VA 22201  
(703) 228-4000  
[treasurer@arlingtonva.us](mailto:treasurer@arlingtonva.us)

**CITY OF FALLS CHURCH**  
**TREASURER'S OFFICE**  
300 Park Ave.  
Suite 201 West  
Falls Church, VA 22046  
(703) 248-5046  
[treasurer@fallschurchva.gov](mailto:treasurer@fallschurchva.gov)