

VIRGINIA:

IN THE OFFICE OF THE COMMISSIONER OF ACCOUNTS  
OF THE CIRCUIT COURT OF HENRICO COUNTY

TAX CERTIFICATE

RE: ESTATE OF \_\_\_\_\_, DECEASED

The undersigned personal representative(s)<sup>1</sup> of the above-referenced estate do/does hereby certify and declare under penalty of perjury that the following is true and correct to the best of their knowledge:

1. To the extent required by Virginia Code §58.1-911,<sup>2</sup> (a) all state,<sup>3</sup> county or city taxes assessed and chargeable upon property in the hands of the personal representative have been paid, and (b) all Virginia taxes and applicable interest imposed on the property by Chapter 9 (Virginia Estate Tax), of Title 58.1 of the Code of Virginia have been paid in full or no such tax is due.
2. As required by Virginia Code §58.1-23,<sup>4</sup> such personal representative has made inquiry of the Treasurer of Henrico County [(804) 501-5209], and the Virginia Department of Taxation [(804) 367-8031] with respect to any unpaid taxes and levies assessed against the decedent.
3. All required federal and state tax returns of the decedent and of the decedent's estate have been filed with the appropriate taxing authorities and all required taxes, interest and penalties, if any, that are chargeable to the estate have been paid.<sup>5</sup>

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<sup>1</sup> The "personal representative" is the executor(s) or administrator(s) of the estate.

<sup>2</sup> § 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.

<sup>3</sup> References to "state" in this Tax Certificate means any state, territory or possession of the United States and the District of Columbia. References to "county" or "city" means any county or city of a state as defined in the previous sentence.

<sup>4</sup> § 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.

<sup>5</sup> For example, by signing this Tax Certificate, the undersigned personal representatives are certifying, to the best their knowledge, that (a) the decedent's final federal and state individual income returns have been filed and taxes paid, if there is a filing requirement, (b) all federal and state estate income tax returns have been filed and taxes chargeable to the estate have been paid, and (c) all federal and state estate and inheritance tax returns have been filed and taxes chargeable to the estate have been paid.

4. I have read this Tax Certificate including the footnotes.

**All personal representatives of the above-referenced estate must complete and sign this Tax Certificate and file it with the decedent's final account.**

\_\_\_\_\_  
Date \_\_\_\_\_, Executor/Administrator  
(print name of personal representative)

\_\_\_\_\_  
Date \_\_\_\_\_, Executor/Administrator  
(print name of personal representative)

\_\_\_\_\_  
Date \_\_\_\_\_, Executor/Administrator  
(print name of personal representative)

**Deliver to:  
Mark S. Shepard  
Henrico County Commissioner of Accounts  
4114-A East Parham Road  
Henrico, Virginia 23228**

Last Updated: 3/1/2021