

TAX CERTIFICATE

Virginia: Circuit Court for the City of Danville

Estate of _____ Probate/Fiduciary No. _____

Each of the undersigned Executor(s), Administrator(s), Administrator(s) c.t.a. or Trustee(s), as the case may be (referred to herein as "Fiduciary"), hereby certifies or certify to the Commissioner of Accounts 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.

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 Commissioner of Revenue of the City of Danville, Virginia; 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.

Date

Signature and Title

Date

Signature and Title

PLEASE COMPLETE AND FILE WITH FINAL ACCOUNT

Robert H. Whitt, Jr.
Commissioner of Accounts
City of Danville
217 Lynn Street
Danville, VA 24541
434-792-2355

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 the 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 align="center">Commonwealth of Virginia: Virginia Department of Taxation Office of Customer Services P.O. Box 1115 Richmond, VA 23218-1115 804-367-8031 www.tax.virginia.gov</p>	<p align="center">Internal Revenue Service: 1-800-829-1040 (Local Office) 3303 Highway 29 N Danville, VA 24540 434-836-7072 www.irs.gov</p>
<p align="center">City of Danville: Commissioner of the Revenue 311 Memorial Drive Danville, VA 24541 434-799-5145 http://www.danville-va.gov/index.aspx?nid=524</p>	