

## Statement of Responsibilities

### **Pursuant to Virginia Code §64.2-507:**

“As an Executor or Administrator of an estate, you are charged with the responsibility of filing any income, inheritance, or estate tax returns required by state or federal law and an accounting of your handling of the estate.”

### **Pursuant to Virginia Code §58.1-23:**

“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.”

### **Inquiries Required of Every Personal Representative:**

It is the responsibility of the Personal Representative before settling the estate to determine whether all taxes due by the estate and the decedent have been satisfied, including but not limited to all probate taxes due to the Clerk of the Circuit Court; individual federal and state income taxes; federal and state estate taxes; estate federal and state income taxes; individual personal property tax; and, business taxes; any other applicable taxes.

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## **Taxpayer Identification Numbers for Estate and Trust Financial Accounts**

When you apply to open an account for an estate or a trust at any financial institute, you will be asked for the taxpayer identification number. The IRS issues taxpayer identification numbers. You must complete an SS-4 form. To obtain a taxpayer identification number, the preferred method of the IRS is as follows:

Go to [www.irs.gov/businesses](http://www.irs.gov/businesses)

Click on the link titled “Employer ID Numbers (EINs)”

Click on “Apply for an EIN Online”

Scroll down to click on line titled ‘Apply Online Now’

Click on ‘Begin Application’

Choose Estate or Trust (whichever applies to your administration)

Click ‘Continue’ – follow all instructions and complete all requested information. The IRS will provide an EIN number and confirmation page to print for your records.

Or, to apply by phone: Call 1-800-829-4933. An assistor takes the information, assigns the EIN and provides the number to an authorized individual over the phone.

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### **Questions? Contact:**

State taxes: Virginia Department of Taxation     [www.tax.va.gov](http://www.tax.va.gov)     - 804-367-8031

Federal taxes: Internal Revenue Services     [www.irs.gov](http://www.irs.gov)     -800-829-3676