

23 VAC 10-310. TAX ON WILLS AND ADMINISTRATION

~~23 VAC 10-310-10. Preface.~~

~~The tax is on the privilege of submitting a will for probate or requesting a grant of administration. It is measured by the decedent's gross estate, within the Commonwealth's jurisdiction, passing by will or intestacy. It is imposed as a precedent to qualification of a personal representative.~~

23 VAC 10-310. TAX ON WILLS AND ADMINISTRATION

~~23 VAC 10-310-40. Filing of return.~~

~~The return is to be filed by the person submitting the will for probate or requesting the grant of administration.~~