

# Statement of Person Claiming Refund Due a Deceased Taxpayer

▶ See instructions below.

Tax year decedent was due a refund:

Calendar year \_\_\_\_\_, or other tax year beginning \_\_\_\_\_, 19\_\_\_\_, and ending \_\_\_\_\_, 19\_\_\_\_

<b>Please type or print</b>	Name of decedent	Date of death	Decedent's social security number : : :
	Name of person claiming refund		
	Home address (number and street). If you have a P.O. box, see instructions		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions		

**Part I** Check the box that applies to you. Check only one box. Be sure to complete Part III below.

- A  Surviving spouse, requesting reissuance of a refund check (see instructions).
- B  Court-appointed or certified personal representative. You may have to attach a court certificate showing your appointment (see instructions).
- C  Person, **other** than A or B, claiming refund for the decedent's estate (see instructions). Complete Part II and attach a copy of the death certificate or proof of death.

**Part II** Complete this part only if you checked the box on line C above.

	Yes	No
1 Did the decedent leave a will? . . . . .		
2a Has a court appointed a personal representative for the estate of the decedent? . . . . .		
b If you answered "No" to 2a, will one be appointed? . . . . . <i>If you answered "Yes" to 2a or 2b, the personal representative must file for the refund.</i>		
3 As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident? . . . . . <i>If you answered "No" to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.</i>		

**Part III** Signature and verification. All filers must complete this part.

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_

## General Instructions

### Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** . . . . . 7 min.
- Learning about the law or the form** . . . . . 3 min.
- Preparing the form** . . . . . 14 min.
- Copying, assembling, and sending the form to the IRS** . . . . . 17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC

20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0073), Washington, DC 20503. **DO NOT** send this form to either of these offices.

### Purpose of Form

Use Form 1310 to claim a refund on behalf of a deceased taxpayer.

### Who Must File

If you are claiming a refund on behalf of a deceased taxpayer, you must file Form 1310 unless **either** of the following applies:

- You are a surviving spouse filing an original joint return with the decedent, OR
- You are a personal representative (see back of form) filing an original Form 1040, Form 1040A, Form 1040EZ, or Form 1040NR for the decedent and a court certificate showing your appointment is attached to the return.

**Example.** Assume Mr. Green died on January 4 before filing his tax return. On April 3 of the same year, you were appointed by the court as the personal representative for Mr. Green's estate and you file Form 1040 for Mr. Green.

You do not need to file Form 1310 to claim the refund on Mr. Green's tax return. However, you must attach to his return a copy of the court certificate showing your appointment.

### Personal Representative

For purposes of this form, a personal representative is the executor, executrix, administrator, or administratrix of the decedent's estate, as certified or appointed by the court. A copy of the decedent's will **cannot** be accepted as evidence that you are the personal representative.

### Additional Information

For more details, see **Death of Taxpayer** in the index to the Form 1040, Form 1040A, or Form 1040EZ instructions, or get **Pub. 559**, Survivors, Executors, and Administrators.

### Specific Instructions

#### P.O. Box

If your post office does not deliver mail to your home and you have a P.O. box, show your box number instead of your home address.

#### Foreign Address

If your address is outside of the United States or its possessions or territories, enter the information on the line for "City, town or post office, state, and ZIP code" in the following order: city, province or state, postal code, and the name of the country. Do not abbreviate the country name.

#### Line A

Check the box on line A if you received a refund check in your name and your deceased spouse's name. You can return the joint-name check with Form 1310 to your local IRS office or the service center where you mailed your return. A new check will be issued in your name and mailed to you.

#### Line B

Check the box on line B **only** if you are the decedent's court-appointed personal representative claiming a refund for the decedent on **Form 1040X**, Amended U.S. Individual Income Tax Return, or **Form 843**, Claim for Refund and Request for Abatement. You **must** attach a copy of the court certificate showing your appointment. But if you have already sent the court certificate to the IRS, complete Form 1310 and write "Certificate Previously Filed" at the bottom of Form 1310.

#### Line C

Check the box on line C if you are not a surviving spouse claiming a refund based on a joint return **and** there is no court-appointed personal representative. You must also complete Part II. If you check the box on line C, you **must** attach the proof of death. The proof of death **must** be an authentic copy of **either** of the following:

- The death certificate, or
- The telegram or letter from the Department of Defense notifying the next of kin of the decedent's death while in active service.

**Example.** Your father died on August 25. You are his sole survivor. Your father did not have a will and the court did not appoint a personal representative for his estate. Your father is entitled to a \$300 refund. To get the refund, you must complete and attach Form 1310 to your father's final return. You should check the box on line C of Form 1310, answer all the questions in Part II, and sign your name in Part III. You must also attach a copy of the death certificate or proof of death.

#### Lines 1-3

If you checked the box on line C, you must complete lines 1 through 3.