Form **1310**
(Rev. May 1987)
Department of the Treasury
Internal Revenue Service

Statement of Person Claiming Refund Due a Deceased Taxpayer

Attach to decedent's return

OMB No. 1545-0073
Expires 3-31-90

Attachment Sequence No. **87**

Tax year decedent was due a refund:

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

Please type or print

Name of decedent	Date of death	**Social security number of decedent**

Name of person claiming refund

Address (number and street)

City or town, state, and ZIP code

I am filing this statement as (check only one box):

A ☐ Surviving spouse, claiming a refund based on a joint return. (See **Death of Taxpayer** in instructions for Form 1040 or Form 1040A.)

B ☐ Decedent's court appointed personal representative. Attach a court certificate showing your appointment. (See instructions on back of form.)

C ☐ Person, other than **A** or **B**, claiming refund for the decedent's estate. Complete Schedule A and attach a copy of the death certificate or proof of death. (See instructions on back of form.)

Please attach requested information and sign below. If you checked Box C, also complete Schedule A.

Schedule A **(To be completed only if you checked Box C above.)**	**Yes**	**No**
1 Did the decedent leave a will?		
2a Has a personal representative been appointed by a court for the estate of the decedent?		