

## Statement of Person Claiming Refund Due a Deceased Taxpayer

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		

**Part I Check the box that applies to you (check only one box) (sign and date in Part III below)**

- A**  Surviving spouse, requesting reissuance of a refund check. (See instructions on back of form.)
- B**  Personal representative appointed or certified by a court. You may have to 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 Part II and attach a copy of the death certificate or proof of death. (See instructions on back of form.)

**Part II (Complete this part only if you checked Box C above)**

	Yes	No
<b>1</b> Did the decedent leave a will? . . . . .		
<b>2a</b> Has a personal representative been appointed by a court for the estate of the decedent? . . . . .		
<b>b</b> If "No," will one be appointed? . . . . . <i>If 2a or 2b is answered "Yes," the personal representative must file for the refund.</i>		
<b>3</b> 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 "No," 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**

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

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

**Learning about the law or the form** . . . . . 3 minutes

**Preparing the form** . . . . . 14 minutes

**Copying, assembling, and sending the form to IRS** . . . . . 17 minutes

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 the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, TR:FP; or the **Office of Management and Budget**, Paperwork Reduction Project, Washington, DC 20503.

**Purpose of Form.**—Form 1310 is used to claim a refund on behalf of a taxpayer who has died.

**Who Must File.**—File Form 1310 if you are claiming a refund on behalf of a taxpayer who has died.

**Exceptions:** You do not have to file Form 1310 if you are:

- A surviving spouse filing a joint return with the decedent; OR
- A personal representative filing Form 1040, Form 1040A, or Form 1040EZ for the decedent.

**Example:** *Assume that Mr. Green died on January 4, before filing his tax return. On April 3 of the same year, you were appointed as the personal representative for Mr. Green's estate, and you file Form 1040 for Mr. Green. You do not need 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.*

See **Death of Taxpayer** in the index to the Form 1040 Instructions or in the Form 1040A and Form 1040EZ Instructions.

## Specific Instructions

### Part I

**Box A.**—Check Box 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, and a new check will be issued in your name.

**Box B.**—Check Box B **only** if you are the decedent's court appointed personal representative. For purposes of this form personal representative means the executor, executrix, administrator, or administratrix of the decedent's estate, as certified or appointed by the court.

In most cases, Form 1310 will be filed by personal representatives claiming a refund for the decedent on Form 1040X or Form 843. Form 1310 is **not** required if you are filing Form 1040, Form 1040A, or Form 1040EZ for the decedent. See **Who Must File** above.

**What To Attach to Form 1310.** If you are the personal representative, you **MUST** attach a copy of the court certificate showing your appointment. However, if you've already sent the court certificate to IRS, you do not have to send it again. Complete Form 1310 and state on it that a certificate has already been filed.

A copy of the decedent's will cannot be accepted as evidence that you are the personal representative.

**Box C.**—Check Box C if you are not a surviving spouse claiming a refund based on a joint return, or you have not been appointed by the court as the decedent's personal representative. For example, check Box C if you are a surviving spouse claiming a refund on behalf of your deceased spouse's separate tax return and there is no court appointed personal representative.

### Part II

If you checked Box C, you must complete Part II of Form 1310. You must also attach a copy of the death certificate or proof of death. The proof of death may be the original or an authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of the decedent's death while in active service, or a death certificate issued by the Department of Defense.

### Part III

**Who Must Sign.**—All filers of Form 1310 must sign and date the form in Part III.