

Statement of Claimant to Refund Due—Deceased Taxpayer

For calendar year, or other taxable year beginning, 19....., and ending, 19.....

Please type or print	Name of decedent		Name of claimant	
	Date of death	Social security number	Number and street	
	Number and street (Permanent residence or domicile on the date of death)			
	City or town, State, and ZIP code		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.
- B. Deceased's personal representative.¹ Attach a court certificate showing your appointment.
- C. Claimant, for the estate of the decedent, other than above. Complete Schedule A and attach a copy of the death certificate or proof of death.²

Please attach requested information, complete Schedule A, if applicable, and sign below.

Schedule A. (To be completed only if C above is checked.)

	Yes	No
1 Did the deceased leave a will?		
2(a) Has a deceased's personal representative been appointed for the estate of the decedent?		
(b) If "No," will one be appointed?		
<i>If 2(a) or (b) is checked "Yes," do not file this form. The deceased's personal representative should file for the refund.</i>		
3 Will you, as the claimant for the estate of the decedent, disburse the refund according to the law of the State in which the decedent was domiciled or maintained a permanent residence?		
<i>If "No," payment of this claim will be withheld pending submission of proof of your appointment as the deceased's personal representative or other evidence showing that you are authorized under State law to receive payment.</i>		

4 Name of widow or widower	Address
5 Names of surviving children	Address
6 Name of person supporting the children	Address
7 Names of decedent's living father and mother	Address
8 Names of decedent's living brothers and sisters	Address
9 Names of the living children of the decedent's deceased children	Address

Signature and Verification

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

► Signature of claimant Date

¹ For purposes of this form, personal representative means the executor, executrix, administrator or administratrix of the decedent's estate; if no executor, executrix, administrator or administratrix is appointed, qualified and acting within the United States, personal representative means any person in actual or constructive possession of any property of the decedent.
² May be the original or an authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of his or her death while in active service, or a death certificate issued by an appropriate officer of the Department of Defense.