

## Statement of Person Claiming Refund Due a Deceased Taxpayer

Tax year decedent was due a refund:

Calendar year \_\_\_\_\_, or other taxable 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.
- B**  Decedent's personal representative.<sup>1</sup> Attach a court certificate showing your appointment.
- 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.<sup>2</sup>

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

<b>Schedule A</b> (To be completed only if you checked box C above.)	Yes	No
<b>1</b> Did the decedent leave a will? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>2 a</b> Has a personal representative been appointed for the estate of the decedent? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> If "No," will one be appointed? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
<i>If 2 a or b is answered "Yes," do not file this form. The personal representative should 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? . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

*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.*

### 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 ► \_\_\_\_\_

<sup>1</sup> 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.

<sup>2</sup> 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.