

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		

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?		
2 a Has a personal representative been appointed by a court for the estate of the decedent?		
b If "No," will one be appointed?		
<i>If 2a or 2b is answered "Yes," do not file this form. The personal representative should 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 "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>		

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 ► _____

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.

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

Who Must File.—If you are claiming a refund on behalf of a taxpayer who has died, complete Form 1310 and attach it to the decedent's tax return. However, if you are a surviving spouse filing a joint return with your deceased spouse, you do not have to file Form 1310. See **Death of Taxpayer** in the instructions for Form 1040 or Form 1040A.

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.

You must attach a court certificate showing your appointment. A copy of the decedent's will will not be accepted as evidence that you are the decedent's court appointed 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.

If you check **Box C**, you must complete Schedule A 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.