

Statement of Person Claiming Refund Due a Deceased Taxpayer

▶ Go to www.irs.gov/Form1310 for the latest information.
 ▶ See instructions.

OMB No. 1545-0074

Attachment
 Sequence No. **87**

Tax year decedent was due a refund:

Calendar year _____, or other tax year beginning _____, 20____, and ending _____, 20____

Please print or type	Name of decedent. If filing a joint return and both taxpayers are deceased, complete a Form 1310 for each. See instructions.	Date of death	Decedent's social security number
	Name of person claiming refund		Your social security number
	Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.		

Part I Check the box that applies to you. Check only one box. Be sure to complete Part III below.

- A** Surviving spouse requesting reissuance of a refund check (see instructions).
B Court-appointed or certified personal representative (defined in the instructions). Attach a court certificate showing your appointment unless previously filed (see instructions).
C Person, **other** than A or B, claiming refund for the decedent's estate (see instructions). Also, complete Part II.

Part II Complete this part only if you checked the box on line C above.

		Yes	No
1 Did the decedent leave a will?	<input type="checkbox"/>		
2a Has a court appointed a personal representative for the estate of the decedent?	<input type="checkbox"/>		
b If you answered " No " to 2a, will one be appointed? If you answered " Yes " to 2a or 2b, the personal representative must file for the refund.	<input type="checkbox"/>		
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? If you answered " No " to 3, 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.	<input type="checkbox"/>		

Part III Signature and verification. All filers must complete this part.

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 ▶ _____
 Phone no. (optional) _____