# Form **1310** (Rev. November 2005)

Department of the Treasury

Statement of Person Claiming Refund Due a Deceased Taxpayer

► See instructions below and on back.

OMB No. 1545-0074

Attachment Sequence No. **87** 

Tax year decedent was due a refund:

Calenda	ar year , or other tax year beginning	, 20	, and ending	,	20	
	ame of decedent		Date of death	Decedent's social security number		
			/ /			
Please	Name of person claiming refund  Your social secur			ity numb	er	
print						
or type	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	Check the box that applies to you. Check only	y one box. <b>E</b>	Be sure to compl	ete Part III bel	ow.	
A	Surviving spouse requesting reissuance of a refund check Court-appointed or certified personal representative (define unless previously filed (see instructions).  Person, <b>other</b> than A or B, claiming refund for the deceder	ed below). Att	ach a court certifica	0,	• •	ntment,
Part	Complete this part only if you checked the bo	ox on line C	above.			
					Yes	No
1 Did	I the decedent leave a will?					
2a Has a court appointed a personal representative for the estate of the decedent?						
<b>b</b> If you answered "No" to 2a, will one be appointed?						
	ou answered "Yes" to 2a or 2b, the personal representative					
	the person claiming the refund for the decedent's estate, where the decedent was a legal resident?		it the refund accord	•		
	ou answered <b>"No"</b> to 3, a refund cannot be made until you sul personal representative or other evidence that you are entit					
Part I	Signature and verification. All filers must con	nplete this p	oart.			
	st a refund of taxes overpaid by or on behalf of the decedent. Under tof my knowledge and belief, it is true, correct, and complete.	er penalties of p	perjury, I declare that	I have examined th	is claim	, and to
Signatu	ure of person claiming refund ▶			Date ▶		

## **General Instructions**

#### **Purpose of Form**

Use Form 1310 to claim a refund on behalf of a deceased taxpaver.

# **Who Must File**

If you are claiming a refund on behalf of a deceased taxpayer, you must file Form 1310 unless either of the following applies:

- You are a surviving spouse filing an original or amended joint return with the decedent, or
- You are a personal representative (defined on this page) filing an original Form 1040, Form 1040A, Form 1040EZ, or Form 1040NR for the decedent and a court certificate showing your appointment is attached to the return.

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

#### Where To File

If you checked the box on line A, you can return the joint-name check with Form 1310 to your local IRS office or the Internal Revenue Service Center where you filed your return. If you checked the box on line B or line C, then:

- Follow the instructions for the form to which you are attaching Form 1310, or
- Send it to the same Internal Revenue Service Center where the original return was filed if you are filing Form 1310 separately. If the original return was filed electronically, mail Form 1310 to the Internal Revenue Service Center designated for the address shown on Form 1310 above. See the instructions for the original return for the address.

### **Personal Representative**

For purposes of this form, a personal representative is the executor or administrator of the decedent's estate, as appointed or certified by the court. A copy of the decedent's

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will cannot be accepted as evidence that you are the personal representative.

#### Additional Information

For more details, see *Death of a Taxpayer* in the index to the Form 1040, Form 1040A, or Form 1040EZ instructions, or get Pub. 559, Survivors, Executors, and Administrators.

# **Specific Instructions**

#### P.O. Box

Enter your box number only if your post office does not deliver mail to your home.

# **Foreign Address**

If your address is outside the United States or its possessions or territories, enter the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

#### Line A

Check the box on line 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 or the Internal Revenue Service Center where you filed your return. A new check will be issued in your name and mailed to you.

#### Line B

Check the box on line B only if you are the decedent's court-appointed personal representative claiming a refund for the decedent on Form 1040X, Amended U.S. Individual Income Tax Return, or Form 843, Claim for Refund and Request for Abatement. You must attach a copy of the court certificate showing your appointment. But if you have already sent the court certificate to the IRS, complete Form 1310 and write "Certificate Previously Filed" at the bottom of the form.

#### Line C

Check the box on line C if you are not a surviving spouse claiming a refund based on a joint return and there is no court-appointed personal representative. You must also complete Part II. If you check the box on line C, you must have proof of death.

The proof of death is a copy of either of the following:

- The death certificate, or
- The formal notification from the appropriate government office (for example, Department of Defense) informing the next of kin of the decedent's death.

Do not attach the death certificate or other proof of death to Form 1310. Instead, keep it for your records and provide it if requested.

Example. Your father died on August 25. You are his sole survivor. Your father did not have a will and the court did not appoint a personal representative for his estate. Your father is entitled to a \$300 refund. To get the refund, you must complete and attach Form 1310 to your father's final return. You should check the box on Form 1310, line C, answer all the questions in Part II, and sign your name in Part III. You must also keep a copy of the death certificate or other proof of death for your records.

#### Lines 1-3

If you checked the box on line C, you must complete lines 1 through 3.

# Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. This information will be used to determine your eligibility pursuant to Internal Revenue Code section 6012 to claim the refund due the decedent. Code section 6109 requires you to provide your social security number and that of the decedent. You are not required to claim the refund due the decedent, but if you do so, you must provide the information requested on this form. Failure to provide this information may delay or prevent processing of your claim. Providing false or fraudulent information may subject you to penalties. Routine uses of this information include providing it to the Department of Justice for use in civil and criminal litigation, to the Social Security Administration for the administration of Social Security programs, and to cities, states, and the District of Columbia for the administration of their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.