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**Statement of Person Claiming  
 Refund Due a Deceased Taxpayer**  
 ▶ Go to [www.irs.gov/Form1310](http://www.irs.gov/Form1310) for the latest information.  
 ▶ See instructions below and on back.

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\_\_\_\_

<b>Please print or type</b>	Name of decedent. If filing a joint return and both taxpayers are deceased, complete a Form 1310 for each. See instructions.	Date of death	<b>Decedent's social security number</b>
	Name of person claiming refund		<b>Your social security number</b>
	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 one box that applies to you. You must also complete Part III below. See instructions.**

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

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

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

**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) \_\_\_\_\_