Form 1310 (Rev. November 2002) Department of the Treasury

Internal Revenue Service

Statement of Person Claiming Refund Due a Deceased Taxpayer

► See instructions below and on back.

OMB No. 1545-0073

Attachment Sequence No. **87**

Tax yea	ar decedent wa	s due a refund:					
Calenda	r year	, or other tax year beginning	, 20	, and ending	,	20	
Please	Name of decedent			Date of death	Decedent's social security number		
	Name of person claiming refund Your s				Your social secu	ocial security number	
type or print	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 t	he box that applies to you. Check	c only one box.	Be sure to comple	ete Part III be	low.	
в 🗆	Court-appointe filed (see instru Person, other	se requesting reissuance of a refund cled or certified personal representative. A actions). than A or B, claiming refund for the detection to the detection of the detection of the claim of the this part only if you checked the detection of the	Attach a court cercedent's estate (s	tificate showing your a			eviously
raiti	Compic	te this part only if you checked the	THE BOX OIT HITE			Yes	No
2a Has	a court appoi ou answered "I	eave a will?					
3 As to of the liftyon	the person clai he state where ou answered "N	'es" to 2a or 2b, the personal represenming the refund for the decedent's estathe decedent was a legal resident? . o" to 3, a refund cannot be made until you entative or other evidence that you are	ate, will you pay o 	out the refund accord 	ur appointment		
Part I	_	re and verification. All filers must					
I reques the best	t a refund of tax of my knowledg	es overpaid by or on behalf of the decedent e and belief, it is true, correct, and complet	t. Under penalties o e.	f perjury, I declare that I	have examined t	his claim	n, and to
Signatu	Signature of person claiming refund ▶ Date ▶						

General Instructions

Purpose of Form

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

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.

Personal Representative

For purposes of this form, a personal representative is the executor or administrator of the decedent's estate, as certified or appointed by the court. A copy of the decedent's will **cannot** be accepted as evidence that you are the personal representative.

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Additional Information

For more details, see **Death of Taxpayer** in the index to the Form 1040, Form 1040A, or Form 1040EZ instructions, or get **Pub. 559**, Survivors, Executors, and Administrators. If the taxpayer died as a result of a terrorist act, see **Pub. 3920**, Tax Relief for Victims of Terrorist Attacks.

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 **must** be an authentic copy of **either** of the following:

- The death certificate or
- The formal notification from the appropriate government office (such as, 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 line C of Form 1310, 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 aministration 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 or to Federal and state agencies to enforce Federal nontax criminal laws and 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 time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping		6 min.							
Learning about the law or the form		3 min.							
Preparing the form		15 min.							
Copying, assembling, and sending the form									
to the IRS		16 min.							

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address.