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## Statement of Person Claiming Refund Due a Deceased Taxpayer

OMB No. 1545-0074

Attachment  
 Sequence No. **87**

▶ See instructions below and on back.

Tax year decedent was due a refund:

Calendar year \_\_\_\_\_, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

|   |  |               |                                   |
|---|--|---------------|-----------------------------------|
| <b>Please<br/>print<br/>or<br/>type</b> | Name of decedent   | 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 below). 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 |
|---|-----|----|
| <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 ▶ \_\_\_\_\_