

IDENTIFYING A CORRECTLY COMPLETED FORM 1310 FOR OTHER CLAIMANT

Form **1310**
(Rev. October 2020)
Department of the Treasury
Internal Revenue Service

Statement of Person Claiming Refund Due a Deceased Taxpayer

▶ Go to 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____

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. Laverne M. Warbler	Date of death 8 / 30 / 21	Decedent's social security number 000 00 8921
	Name of person claiming refund Tim C. Brown	Your social security number 000 00 6533	
	Home address (number and street). If you have a P.O. box, see instructions. 1253 Viper		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. Riverside, California 92502		

Edit Form 1310 address to Form 1040 caption.

Part I Check the one box that applies to you. You must also see instructions.

A Surviving spouse requesting reissuance of a refund check received in the tax year of the decedent's death.

B Court-appointed or certified personal representative (defined below). At the time of filing, no return for the decedent has been 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
1 Did the decedent leave a will?	✓	
2a Has a court appointed a personal representative for the estate of the decedent?		✓
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.		
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.

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 ▶ *Tim C. Brown* Date ▶ *02/10/22*

Phone no. (optional) _____

A complete Form 1310 must include a mark in the "No" box on Lines 2a and 2b, a mark in the "Yes" box on Line 3, and a signature in Part III.