

STATEMENT OF PERSON CLAIMING AN INCOME TAX REFUND DUE A DECEASED TAXPAYER



(Do **NOT** use Form 507 if the refund was issued on a debit card; see "Purpose of Form" on page 2)

Tax year decedent was due an income tax refund: _____.

Please type or print	Name of Decedent	Date of Death	Decedent's Social Security Number
	Name of Person Claiming Refund		
	Home Address		
	City, State, ZIP	Telephone Number	

**PART 1: CHECK THE BOX THAT APPLIES TO YOU. CHECK ONLY ONE BOX.
BE SURE TO COMPLETE PART 3 BELOW.**

A Court-appointed or certified personal representative.
Attach a court order showing your appointment. See instructions.

B Person, **other** than A, claiming income tax refund for the decedent's estate. Also, complete Part 2.
Attach a copy of the proof of death. See instructions.

PART 2: COMPLETE THIS PART ONLY IF YOU CHECKED THE BOX ON LINE B ABOVE.

	Yes	No
1 Did the decedent leave a will?		
2a Has the court appointed a personal representative for the estate of the decedent?		
2b 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 order showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.)		

PART 3: 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 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: _____