RESET PRINT

Nebraska Department of REVENUE

Statement of Person Claiming Refund Due a Deceased Person

FORM 1310N

Tax Year Deceased Person was Due a Refund

Calendar Year 20 , or Other Tax Year Beginning and Ending

Please Type or Print

Name of Deceased Person	Date of Death	Deceased Person's Social Security Number
Name of Person Claiming Refund		Claimant's Social Security Number
Home Address (Number and Street)		
City, Town, or Post Office	State	Zip Code

PART I

Check only one box. If you check B or C, you must also complete Part III below.

A ☐ **Surviving spouse** filing original return with the deceased person.
- Do not file Form 1310N.
- No signature is required for e-filed returns.
- Paper filers, write "surviving spouse" on signature block of Form 1040N.

B ☐ Court-appointed or certified **personal representative**. Complete Part III and attach a copy of either of the following with the completed and signed Forms 1040N and 1310N:
- The court order showing proof of appointment; OR
- A copy of the probated will.

C ☐ **All other persons** requesting a deceased taxpayer's refund must complete Parts II and III of Form 1310N and attach one of the following:
- Death certificate (need not be certified);
- Newspaper clipping; or
- Department of Defense notification.

PART II

Complete only if you checked Box C, Part I above.

1 Did the deceased person have a will?..... ☐ YES ☐ NO

2 a Has a court appointed a personal representative for the estate of the deceased person? ☐ YES ☐ NO

b If you answered **"No"** to 2a, will one be appointed?..... ☐ YES ☐ NO

NOTE: If you answered "Yes" to 2a or 2b, the personal representative must file for the refund.

3 If you answered **"No"** to 2b, do you agree to pay out the refund according to the laws of the state where the deceased person was a legal resident? ..... ☐ YES ☐ NO

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 of Form 1310N must complete this part.

I request a refund of taxes overpaid by, or on behalf of, the deceased person. Under penalties of perjury, I declare that I have examined this claim and the attached Nebraska individual income tax return, and to the best of my knowledge and belief, it is true, correct, and complete.

sign here ▶

Signature of Person Claiming Refund | Date | ( ) Daytime Phone

Print Name

Mail this claim to: **NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98911, LINCOLN, NE 68509-8911**

www.revenue.ne.gov, (800) 742-7474 (toll free in NE and IA), (402) 471-5729

8-226-1972 Rev. 11-2010
Supersedes 8-226-1972 Rev. 11-2009

INSTRUCTIONS

WHO MUST FILE. File Form 1310N if you are claiming a refund on behalf of a person who has died.

EXCEPTIONS. You do not have to file Form 1310N if you are:

1. A surviving spouse filing an original joint return with the deceased person; or
2. A personal representative filing an original Form 1040N or 1040XN for the deceased person. A copy of the court order showing your appointment **must** be attached to the return being filed.

   EXAMPLE: Ms. Brown died on January 4 before filing her tax return. On April 3 of the same year, you were appointed by the court as the personal representative for Ms. Brown's estate, and you file Form 1040N for Ms. Brown. You do not need to file Form 1310N to claim the refund on Ms. Brown's tax return. However, you must attach a copy of the court order to her return showing your appointment.

WHEN AND WHERE TO FILE. If you are e-filing the income tax return, you are required to file Form 1310N. If Form 1310N was not e-filed, you must attach it to Form 8453N, Nebraska Individual Income Tax Declaration for Electronic Filing, for your e-filed return to be processed.

If filing a paper income tax return, attach Form 1310N, and any other required documentation, to the deceased person's Nebraska Individual Income Tax Return, Form 1040N or 1040XN, and mail to:

Nebraska Department of Revenue
PO Box 98911
Lincoln, Nebraska 68509-8911

PERSONAL REPRESENTATIVE. For purposes of this form, a personal representative includes:

- ✓ An executor; or
- ✓ An administrator of the deceased person's estate, as certified or appointed by the court.

When a person claiming a refund is the personal representative of the deceased person's estate, proof of appointment **must** be attached to Form 1310N. This may include a:

- ✓ Court order; or
- ✓ Copy of the deceased person's probated will.

Trust agreements or affidavits for transfer of personal property are not accepted.

SPECIFIC INFORMATION

PART I, LINE A, SURVIVING SPOUSE. Write **"surviving spouse"** in the signature block for the deceased person when filing Form 1040N or Form 1040XN. (This is not required when e-filing.)

PART I, LINE B, PERSONAL REPRESENTATIVE. Check the box on line B **only** if you are the deceased person's court-appointed personal representative claiming a refund for the deceased person on **Form 1040N or Form 1040XN.** A copy of your appointment, as described above, **must** be attached to the return being filed. Complete Part III.

PART I, LINE C, ALL OTHER PERSONS. 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. Claimants may be any person placed in charge of the deceased person's affairs. You must also complete Parts II and III.

If you check the box on line C, complete Part III and attach one of the following forms of proof of death:

- ✓ Death certificate (need not be certified);
- ✓ Newspaper clipping; or
- ✓ Department of Defense notification.

If you have already sent proof of death to the Department, complete Form 1310N and write "Proof of Death Previously Filed" at the bottom of the form.

EXAMPLE: Mr. Brown died on August 23. His son is his sole survivor. Mr. Brown did not have a will and the court did not appoint a personal representative for his estate. Mr. Brown was entitled to a $330 refund. To receive the refund, his son must complete and attach Form 1310N to his father's final income tax return. He should check the box on line C of Form 1310N, answer all the questions in Part II, and sign his own name in Part III. He must also attach a copy of the death certificate or other proof of death.

PART II, LINES 1-3. If you checked the box on line C of Part 1, you must complete lines 1 through 3 of Part II.