

Statement of Person Claiming Refund Due to a Deceased Person

Before You Begin: If you are a **surviving spouse** filing a joint return with the deceased person, do **not** file Form 1310N.
Paper filers, write “**surviving spouse**” on the signature block of Form 1040N or 1040XN.

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	State	Zip Code

Part I

Check only one box. If you check box C, you must also complete Part II below.

- A** **Surviving spouse** requesting reissuance of a refund check (see instructions).
- B** Court-appointed or certified **personal representative**. Complete Part III below and attach a copy of one of the following with the completed and signed Form 1040N or 1040XN:
- The court order showing proof of appointment; or
 - A copy of the probated will.
- C** **All other persons** requesting a deceased taxpayer's refund. Complete Parts II and III below and attach a copy of one of the following:
- Death certificate (need not be certified); or
 - Formal notification from the appropriate government office (for example, Department of Defense, Department of Health and Human Services, Department of State, etc.) informing the next of kin of the decedent's death.

Part II

Complete only if you checked Part I, box C 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 either 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.

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.**

revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

Instructions

Who Must File. File Form 1310N if you are claiming a refund on behalf of a deceased person. **Do Not file Form 1310N** if you are a surviving spouse filing a married, filing jointly return with the deceased person.

When and Where to File. If you are e-filing the income tax return, Form 1310N and required supporting documentation may be submitted as an attached PDF document if your software supports these types of attachments. If the supporting documentation is not received with the return, the Department may request the required documentation during the processing of your return. This may result in a delayed refund.

If you are filing a paper income tax return, you must 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 1040N or 1040XN. Proof of appointment may include a copy of:

- ✓ 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, Box A, Surviving Spouse. Check box 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 1310N to:

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

A new check will be issued solely in your name and mailed to you.

Part I, Box B, Personal Representative. Check box B **only** if you are the deceased person's court-appointed or certified 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, Box C, All Other Persons. Check box C if you are **not** a surviving spouse claiming a refund based on a joint return **and** there is no court-appointed or certified personal representative. Claimants may be any person in charge of the deceased person's affairs. Complete Parts II and III.

Attach a copy of the following forms of proof of death:

- ✓ Death certificate (need not be certified); or
- ✓ The formal notification from the appropriate government office (for example, Department of Defense, Department of Health and Human Services, Department of State, etc.) informing the next of kin of the decedent's death.

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

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 must check box 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 check box C, you must complete lines 1 through 3 of Part II.

Part III. All filers of Form 1310N must complete this.