



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form **1310**
(Rev. December 2025)
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.	Date of death	Decedent's social security number
	Name of person claiming refund		Your social security number
	Address of person claiming refund (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 only one box. Complete Part II only if you check the box on line C. However, you must complete Part III.

- A** Surviving spouse requesting reissuance of a refund check received in the name of both the decedent and the surviving spouse.
- B** Court-appointed or certified personal representative (defined below) claiming a refund on Form 1040-X or Form 843. If you check the box on line B, you must attach a court certificate showing your appointment, **even if** you have previously filed that certificate with the IRS.
- C** Person, **other** than A or B, claiming refund for the decedent's estate. If you check the box on line C, you must 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 _____ **Date** _____
Phone no. (optional)

General Instructions

Future developments. For the latest information about developments related to Form 1310 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1310.

What's New

If you checked the box on line B in Part I, you must attach your court certificate to the Form 1310, even if you have already filed that certificate with the IRS.

Purpose of Form

Use Form 1310 to claim a refund on behalf of a deceased taxpayer.

Who Must File

You must file Form 1310 if the description in line A, line B, or line C on the form above applies to you. For more details on these descriptions, see *Line A*, *Line B*, and *Line C*, later.

Don't file Form 1310 if you are claiming a refund on behalf of a deceased taxpayer, **and**:

- You are a surviving spouse filing an **original or amended** joint return with the decedent; or
- You are a personal representative (defined later) filing, for the decedent, an **original** Form 1040, 1040-SR, 1040-NR, or 1040-SS that has the court certificate showing your appointment attached.

Example. Assume Mr. Green died on January 4 before filing his tax return. On April 3 of the same year, you were appointed by the court as the personal representative for Mr. Green's estate and you file Form 1040 for Mr. Green. You do not need to file Form 1310 to claim the refund on Mr. Green's tax return. However, you must attach to his return a copy of the court certificate showing your appointment.

Where To File

If you checked the box on line A, you can return the joint-name check with Form 1310 to your local IRS office or the Internal Revenue Service Center where you filed your return.

If you checked the box on line B or line C, file Form 1310 as follows.

- If you are attaching Form 1310 to a form, follow the instructions for the form to which you are attaching the Form 1310. Form 1310 can be filed electronically when it is attached to a Form 1040, 1040-SR, 1040-NR, or 1040-SS being filed electronically.
- If you are filing Form 1310 separately, send it to the same Internal Revenue Service Center where the original return was filed. If the original return was filed electronically, mail Form 1310 to the Internal Revenue Service Center designated for the address shown on your completed Form 1310 above. See the instructions for the original return for the address.

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To locate your local IRS office, go to <https://apps.irs.gov/app/office-locator/>. Information for where to file a paper Form 1040, 1040-SR, 1040-NR, or 1040-SS is available at www.irs.gov/filing/where-to-file-forms-beginning-with-the-number-1 and for Form 843 at www.irs.gov/filing/where-to-file-forms-beginning-with-the-number-8.

Personal Representative

For purposes of this form, a personal representative is the executor or administrator of the decedent’s estate, as appointed or certified by the court. A copy of the decedent’s will cannot be accepted as evidence that you are the personal representative.

Additional Information

For more details, see *Death of a Taxpayer* in the instructions for your return, or get Pub. 559, *Survivors, Executors, and Administrators*.

Specific Instructions

Name of Decedent

If you are filing a joint return for spouses who are both deceased and you are required to file Form 1310 (see *Who Must File*, earlier), you must do the following.

- Complete a separate Form 1310 for each spouse.
- Attach both of these completed Forms 1310 to the return.

Note: If a refund is due, following these steps will assist in the timely release of the refund.

P.O. Box

Enter your box number only if your post office does not deliver mail to your home.

Foreign Address

If your address is outside the United States or its territories, enter the information in the following order: city, province or state, and country. Follow the country’s practice for entering the postal code. Do not abbreviate the country name.

Line A

Check the box on line A only if you received a refund check in your name and your deceased spouse’s name. You can return the joint-name check marked “VOID” along with Form 1310 to your local IRS office or the Internal Revenue Service Center where you filed your return, along with a written request for reissuance of the refund check. A new check will be issued in your name and mailed to you.

Line B

Check the box on line B only if you are the decedent’s court-appointed or certified personal representative claiming a refund for the decedent on Form 1040-X, Amended U.S. Individual Income Tax Return; or Form 843, Claim for Refund and Request for Abatement. You must attach, to the Form 1310, a copy of the court certificate showing your appointment, even if you have already sent the court certificate to the IRS.

Line C

Check the box on line C if you are **not** a surviving spouse requesting reissuance of a refund check received in your name and your deceased spouse’s name and if there is **not** a court-appointed or certified personal representative. You must also complete Part II. If you check the box on line C, you must have proof of death.

The proof of death is a copy of either of the following.

- The death certificate.
- The formal notification from the appropriate government office (for example, Department of Defense) informing the next of kin of the decedent’s death.

Do not attach the death certificate or other proof of death to Form 1310. Instead, keep it for your records and provide it if requested.

Example. Your father died on August 25. You are his sole survivor. Your father did not have a will and the court did not appoint a personal representative for his estate. Your father is entitled to a \$300 refund. To get the refund, you must complete and attach Form 1310 to your father’s final return. You should check the box on Form 1310, line C; answer all the questions in Part II; and sign your name in Part III. You must also keep a copy of the death certificate or other proof of death for your records.

Lines 1–3

If you checked the box on line C, you must complete lines 1 through 3.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. This information will be used to determine your eligibility pursuant to Internal Revenue Code section 6012 to claim the refund due the decedent. Code section 6109 requires you to provide your social security number and that of the decedent. You are not required to claim the refund due the decedent, but if you do so, you must provide the information requested on this form. Failure to provide this information may delay or prevent processing of your claim. Providing false or fraudulent information may subject you to penalties. Routine uses of this information include providing it to the Department of Justice for use in civil and criminal litigation, to the Social Security Administration for the administration of Social Security programs, and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You don’t have to provide your phone number.

You aren’t required to provide the information requested on a form unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

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