

ALABAMA DEPARTMENT OF REVENUE
**Statement of Person Claiming
Refund Due a Deceased Taxpayer**

SEE INSTRUCTIONS BELOW

Tax year decedent was due a refund: Calendar year _____, or other tax year beginning _____, 20_____, and ending _____, 20_____

NAME OF DECEDENT		DATE OF DEATH	DECEDENT'S SOCIAL SECURITY NUMBER
NAME OF PERSON CLAIMING REFUND		RELATIONSHIP TO DECEDENT	YOUR SOCIAL SECURITY NUMBER
HOME ADDRESS (NUMBER AND STREET). IF YOU HAVE A P.O. BOX, SEE SPECIFIC INSTRUCTIONS BELOW.			APT. NO.
CITY, TOWN OR POST OFFICE, STATE, AND ZIP CODE. IF YOU HAVE A FOREIGN ADDRESS, SEE INSTRUCTIONS BELOW.			

PART I – Check the box that applies to you. Check only one box. Be sure to complete Part III below.

- A. Surviving spouse requesting reissuance of a refund check (see instructions).
- B. **Court-appointed or certified personal representative (defined below). Attach a court certificate showing your appointment, unless previously filed (see instructions).**
- C. Person, other than A or B, claiming refund for the decedent's estate (see instructions). Also, complete Part II lines 1-3.

PART II – Complete this part only if you checked box C above.

- 1. Did the decedent leave a will? Yes No
- 2a. Has a court appointed a personal representative for the estate of the decedent? Yes No
- b. If you answered "No" to 2a, will one be appointed? Yes No
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? 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 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

Purpose of Form

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

Who Must File

If you are claiming a refund on behalf of a deceased taxpayer, you must file Form 1310A unless either of the following applies:

- You are a surviving spouse filing an original or amended joint return with the decedent, or
- You are a personal representative (defined on this page) filing an original Form 40, Form 40A, or Form 40NR for the decedent and a court certificate showing your appointment is attached to the return.

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.

Where to File

Send completed Form 1310A along with a copy of the death certificate or formal notification from the appropriate governmental office to the Alabama Department of Revenue, Income Tax Administration Division, PO Box 327410, Montgomery, AL 36132-7410.

Specific Instructions

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 possessions or 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.

Box A

Check box A in Part I if you received a refund check in your name and your deceased spouse's name. You can return the joint-name check with Form 1310A to the Alabama Department of Revenue, Income Tax Administration Division, PO Box 327410, Montgomery, AL 36132-7410. A new check will be issued in your name and mailed to you.

Box B

Check box B in Part I only if you are the decedent's court- appointed personal representative claiming a refund for the decedent on Form 40, amended Income Tax Return. You must attach a copy of the court certificate showing your appointment.

Box C

Check box C in Part I if you are not a surviving spouse claiming a refund based on a joint return and there is no court- appointed personal representative. You must also complete Part II.