

# Statement of Person Claiming Refund Due a Deceased Person

FORM  
**1310N**

**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

Name of Deceased Person	Date of Death	Deceased Person's Social Security Number
Name of Person Claiming Refund (Claimant)		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 (defined below). Attach a court certificate showing your appointment (see instructions).
- 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 deceased person'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** As the claimant, 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 claimants 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 Claimant

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**