



# IL-1310 Statement of Person Claiming Refund Due a Deceased Taxpayer

For calendar year \_\_\_\_\_ or fiscal year beginning \_\_\_\_/\_\_\_\_/\_\_\_\_ and ending \_\_\_\_/\_\_\_\_/\_\_\_\_

## Step 1: Provide the claimant's information

**1** \_\_\_\_\_  
Claimant's Social Security or Federal Employer's Identification number

**2** \_\_\_\_\_  
Name of claimant

**3** \_\_\_\_\_  
Street address

**4** \_\_\_\_\_ ( ) \_\_\_\_\_  
City State ZIP Daytime phone number

**5** I am filing this statement as (check only one box)

**a**  surviving spouse claiming refund on behalf of deceased spouse's separate tax return.  
(Complete Schedule A and attach proof of death.)

**b**  deceased taxpayer's personal representative.  
(Attach a court certificate showing your appointment.)

**c**  other claimant for the estate of the deceased taxpayer.  
(Complete Schedule A and attach proof of death.)

I hereby request the refund of taxes overpaid by, or on behalf of, the deceased taxpayer and declare under penalties of perjury that I have examined this claim, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature of claimant \_\_\_\_\_ Date \_\_\_\_\_

IL-1310 (R-12/04)

## Step 2: Provide the deceased taxpayer's information

**6** \_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_  
Deceased taxpayer's Social Security number Date of death

**7** \_\_\_\_\_  
Name of deceased taxpayer

**8** \_\_\_\_\_  
Street address (permanent residence or domicile at date of death)

**9** \_\_\_\_\_  
City State ZIP

Schedule A	
<b>Complete only if "Box a" or "Box c" is checked in Step 1, Line 5.</b>	
<b>1</b> Did the deceased leave a will?	yes <input type="checkbox"/> no <input type="checkbox"/>
<b>2 a</b> Has a personal representative been appointed?	yes <input type="checkbox"/> no <input type="checkbox"/>
<b>b</b> If "no" will one be appointed?	yes <input type="checkbox"/> no <input type="checkbox"/>
If "yes" is checked for 2a or 2b, do not file this form. The personal representative should file for the refund.	
<b>3</b> Will you, as the claimant for the estate of the deceased taxpayer, disburse the refund according to the law of the state in which the deceased taxpayer maintained a permanent residence?	yes <input type="checkbox"/> no <input type="checkbox"/>
If "no," do not file this form until you can submit proof of your appointment as the deceased taxpayer's personal representative or other evidence showing that you are authorized under state law to receive payment.	



Return only the top portion

## General Information

### What is the purpose of this form?

This form allows a surviving spouse, a personal representative, or a claimant for the estate of the deceased taxpayer to claim a refund on behalf of a deceased taxpayer.

### Who must complete this form?

If you are claiming a refund on behalf of a deceased taxpayer, complete Form IL-1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, and attach it to the decedent's Form IL-1040, Individual Income Tax Return. However, if you are a surviving spouse filing a joint return with your deceased spouse, do not complete this form.

### What should be used as proof of death?

Proof of death may be a death certificate or may, if appropriate, be the original or an authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of the taxpayer's death while in active service or a death certificate issued by an appropriate officer of the Department of Defense.

## Step-by-Step Instructions

### Step 1: Provide the claimant's information

Lines 1 through 4 – Follow the instructions on the form.

Line 5 – Check the box that applies to you.

**Box a** – Check "Box a" if you are a surviving spouse claiming a refund on behalf of your deceased spouse's separate tax return, and there is no court-appointed personal representative for your deceased spouse.

Complete Schedule A, and **attach** proof of death.

**Box b** – Check "Box b" if you are the executor, executrix, administrator, or administratrix of the decedent's estate, as certified or appointed by the court.

**Attach** a court certificate showing your appointment. A copy of the decedent's will is not acceptable as evidence that you are the decedent's court-appointed personal representative.

**Box c** – Check "Box c" if you are not a surviving spouse or a personal representative of the deceased.

Complete Schedule A, and **attach** proof of death.

**Note** → If you are claiming a refund on behalf of a deceased taxpayer, refer to "How do I file a decedent's return?" in the Form IL-1040 Step-by-Step Instructions.

### Step 2: Provide the deceased taxpayer's information

Lines 6 through 9 – Follow the instructions on the form.

