

Claim to Refund Due a Deceased Person
for Calendar Year _____

For office use only
Date received _____

Decedent			Claimant		
Name of decident			Name of claimant		
Date of death	Decedent's Social Security number*		Claimant's Social Security number		Telephone number ()
Street address (permanent residence or domicile on date of death)			Street address		
City	State	ZIP code	City	State	ZIP code

1. Has a personal representative for the estate been appointed by the court? ☐ Yes ☐ No
Note: If "Yes," the personal representative must claim the refund.
2. Has a small-estate affidavit been filed with the county clerk? (ORS 114.515) ☐ Yes ☐ No
Note: If "Yes," the responsible party on the small-estate affidavit must claim the refund.
3. Has the probate or small estate closed? ☐ Yes ☐ No
Note: If "Yes," claimant from number 6 below must claim the refund.
4. If the estate is to be probated, I am filing this statement as a (check one box only):
(a) ☐ Personal representative of estate. (**Attach a copy of court appointment.**)
(b) ☐ Responsible party filing affidavit for a small estate. (ORS 114.515) (**Attach a copy of the affidavit.**)

For nonprobated or closed estates—

5. Does the total due the decedent (except for salary or wages) from all state of Oregon agencies exceed \$10,000? ☐ Yes ☐ No
Note: If "Yes," you must file a small-estate affidavit or open a probate to receive the refund.
6. If the estate is not to be probated or probate has closed, I qualify for payment under one of the following kinship groups (check one box only):
- ☐ Surviving spouse or registered domestic partner.
 - ☐ Trustee of a revocable inter vivos trust created by the decedent.
 - ☐ Children of the decedent or children of a deceased child of the decedent.
 - ☐ Parents of the decedent.
 - ☐ Brothers and/or sisters of the decedent.
 - ☐ Nephews and/or nieces of the decedent.

Revenue finance use only

Attach a photocopy of the death certificate.
If you have the original refund check, send it back with this form.

Signature and verification

I promise to use all of the money to pay the expenses of the last illness and funeral of the decedent if necessary.

If, after payment of the check by the state treasurer, the decedent's estate is probated, I promise to account fully to the personal representative.

If nonprobated, I promise to account fully to other persons entitled to share in this refund. I understand that the state of Oregon is not responsible for such accounting. I declare that there are no family members who are more closely related to the decedent.

I declare under the penalties of false swearing that the statements herein are true.

Signature of claimant X	Telephone number ()	Date
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*Social Security number is required for identification purposes. OAR 150-305-100. Return this form to: **Oregon Department of Revenue**
955 Center Street NE
Salem OR 97301-2555

General instructions

Purpose of this form

Use **Form 243, *Claim to Refund Due a Deceased Person***, to claim a tax refund on behalf of a deceased taxpayer.

Who should use this form?

An heir of a deceased taxpayer **must** file Form 243 to claim a refund when there is no trustee or court appointed representative.

If the court has appointed a personal representative, or a small-estate affidavit has been filed, Form 243 is **not required**.

If you are a trustee of a revocable inter vivos trust (usually called a living trust), you should be able to cash a refund check issued in the name of the decedent. If you are unable to cash the check, return it with the completed Form 243 and a copy of the death certificate if at least six months have passed since the decedent died.

What you need to know

For nonprobated or closed estates:

You may file this form at the time you file the decedent's return. Staple the form and a **copy of the death certificate** to the front of the return below line 8. Mail to the address on the return.

If you have received a check in the decedent's name and are unable to cash it, return the check and the completed Form 243 with a **copy of the death certificate attached**. The refund check may be reissued in the name of the claimant as indicated on Form 243.

For probated estates:

If the personal representative files this form to claim the deceased person's refund for the estate, attach a copy of the court appointment or a copy of the affidavit. The refund check will be issued in the deceased person's name, in care of the personal representative.

To avoid refund delays, remember to:

- Check **all** the boxes (either yes or no).
- **Attach a copy of the death certificate.**
- Attach a copy of the court appointment, if any.
- Have claimant sign the form.

Taxpayer assistance

General tax information..... www.oregon.gov/DOR
Salem 503-378-4988
Toll-free from an Oregon prefix 1-800-356-4222

Correspondence: Estate Audit, Business Division
Oregon Department of Revenue
PO Box 14110
Salem OR 97309-0910

Asistencia en español:

En Salem o fuera de Oregon 503-378-4988
Gratis de prefijo de Oregon..... 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem area or outside Oregon 503-945-8617
Toll-free from an Oregon prefix 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.