

Form **804**Wisconsin Department  
of Revenue**Claim for Decedent's  
Wisconsin Income Tax Refund***See instructions below and on back.***Address Mail To:**  
Tax Operations Bureau  
MS 3-164  
PO Box 8903  
Madison WI 53708-8903

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                                                                                 | Date of Death | Decedent's Social Security Number |
| Name of Person Claiming Refund                                                                   |               | Your Social Security Number       |
| Home Address (number and street).                                                                |               | Apt. No.                          |
| City, Town or Post Office, State, and Zip Code. If you have a foreign address, see instructions. |               |                                   |

**Part I Check the box that applies to you. Check only one box. Be sure to complete Part II below.**

Relationship to decedent:

- ☐ Court-appointed or certified personal representative. Attach a domiciliary letter showing your appointment, unless previously filed (see instructions).

Claims will be given preference to relatives in the following order:

- ☐ 1. Surviving spouse  
☐ 2. Child  
☐ 3. Parent  
☐ 4. Brother or sister  
☐ 5. Creditor of decedent

**Part II Signature and verification.**

*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 |
|-------------------------------------|------|

**General Instructions****Purpose of Form**

Use Form 804 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 may be required to file Form 804.

If you are unable to cash the refund check that was sent to you, you should return it with a completed Form 804. If you are a personal representative, you should also attach your domiciliary letter showing your appointment.

**Where To File**

Send this completed and signed form along with the decedent's refund check to:

Tax Operations Bureau  
Mail Stop 3-164  
PO Box 8903  
Madison WI 53708-8903

**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.

## Specific Instructions

### 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 county. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

### Court Appointed or Certified Personal Representative

Check the box only if you are the decedent's court-appointed personal representative claiming a refund for the decedent. You must attach a copy of the domiciliary letter showing your appointment.

#### Line 1

Check the box on line 1 if you are a surviving spouse of the deceased and there is no court appointed personal representative. If you check the box on line 1, you must have proof of death.

#### Line 2

Check the box on line 2 if you are a surviving child of the deceased and there is no court appointed personal representative. If you check the box on line 2, you must have proof of death.

#### Line 3

Check the box on line 3 if you are the surviving parent of the deceased. If you check the box on line 3, you must have proof of death.

#### Line 4

Check the box on line 4 if you are the surviving brother or sister of the deceased. If you check the box on line 4, you must have proof of death.

#### Line 5

Check the box on line 5 if you are a creditor of the decedent. If you check the box on line 5, you must have proof of death.

#### NOTE:

The proof of death is either of the following:

- The death certificate, or
- 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 804. Instead, keep it for your records and provide it if requested.