



Form M-1310

Statement of Claimant to Refund Due a Deceased Taxpayer

Rev. 9/14

**Massachusetts
Department of
Revenue**

Please print or type. For calendar year , or other taxable year beginning ending

Name of decedent		Name of claimant
Date of death	Social Security number	Number and street
Number and street (permanent residence or domicile on the date of death)		
City/Town, State, Zip		City/Town, State, Zip

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

- a** ☐ Surviving wife or husband, claiming a refund based on a joint return.
- b** ☐ Personal representative. Attach a court certificate showing your appointment.
- c** ☐ Claimant, for the estate of the decedent, other than above. Complete Schedule A and attach a copy of the death certificate or proof of death. (May be the original or authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of his/her death while in active service, or a death certificate issued by an appropriate officer of the Department of Defense.)

Attach the requested information, complete Schedule A, if applicable, and sign below.

Schedule A. Complete only if item c above is checked.

1 Did the deceased leave a will? ☐ Yes ☐ No

2 a Has a personal representative been appointed for the estate of the decedent? ☐ Yes ☐ No

b If No, will one be appointed? ☐ Yes ☐ No

If 2(a) or 2(b) is checked Yes, do not file this form. The personal representative should file for the refund.

3 Will you, as the claimant for the estate of the decedent, disburse the refund according to the law of the state in which the decedent was domiciled or maintained a permanent residence? ☐ Yes ☐ No

If No, payment of this claim will be withheld pending submission of proof of your appointment as personal representative or other evidence showing that you are authorized under state law to receive payment.

4 Name of widow or widower	Address
5 Names of surviving children	Address
6 Name of person supporting the children	Address
7 Names of decedent's living father and mother	Address
8 Name of decedent's living brothers and sisters	Address
9 Names of the living children of the decedent's deceased children	Address

Signature and Verification

I hereby make request for refund of taxes overpaid by or in behalf of the decedent 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
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