

STATEMENT OF PERSON CLAIMING AN INCOME TAX REFUND DUE A DECEASED TAXPAYER


FORM 507

Revised 2016

(Do **NOT** use Form 507 if the refund was issued on a debit card; see "Purpose of Form" on page 2)

Tax year decedent was due an income tax refund: _____.

Please type or print	Name of Decedent	Date of Death	Decedent's Social Security Number
	Name of Person Claiming Refund		
	Home Address of Claimant		
	City, State, ZIP	Telephone Number	

**PART 1: CHECK THE BOX THAT APPLIES TO YOU. CHECK ONLY ONE BOX.
BE SURE TO COMPLETE PART 3 BELOW.**
A ☐ Court-appointed or certified personal representative.

Attach a court order showing your appointment. See instructions.

B ☐ Person, **other** than A, claiming income tax refund for the decedent's estate. Also, complete Part 2.

Attach a copy of the proof of death. See instructions.

PART 2: COMPLETE THIS PART ONLY IF YOU CHECKED THE BOX ON LINE B ABOVE.

- | | Yes | No |
|---|-----|----|
| 1 Did the decedent leave a will? | | |
| 2a Has the court appointed a personal representative for the estate of the decedent? | | |
| 2b If you answered " No " to 2a, will one be appointed?
(If you answered " Yes " to 2a or 2b, the personal representative must file for the refund.) | | |
| 3 As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident?.....
(If you answered " No " to 3, a refund cannot be made until you submit a court order showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.) | | |

PART 3: SIGNATURE AND VERIFICATION. ALL FILERS MUST COMPLETE THIS PART.

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare 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: _____

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GENERAL INSTRUCTIONS

PURPOSE OF FORM...

If a refund check was issued, use Form 507 to claim an income tax refund on behalf of a deceased taxpayer. The original refund check should be returned with this form. A new check will be issued.

If the refund was issued on a debit card, **do not** use Form 507. **Do not** send the debit card to the Oklahoma Tax Commission. You must contact the vendor for the debit card for instructions on how to obtain the refund. See the Debit Card FAQ "What should I do if I receive a debit card for a deceased taxpayer?" located on our website at **www.tax.ok.gov**.

WHO MUST FILE...

If you are claiming an income tax refund on behalf of a deceased taxpayer, you must file Form 507 **unless any** of the following applies:

- You are a surviving spouse filing an original or amended joint return with the decedent, OR
- You are a personal representative filing an Oklahoma income tax return for the decedent. If a refund check was issued in the name of the decedent, it may be cashed with the endorsement of the personal representative.
- The refund was issued on a debit card.

PERSONAL REPRESENTATIVE...

For purposes of this form, a personal representative is the executor or administrator of the decedent's estate, as certified or appointed by the court. A copy of the decedent's will **cannot** be accepted as evidence that you are the personal representative.

SPECIFIC INSTRUCTIONS

File Form 507 after the decedent's income tax return has been submitted. Do not file this form with the decedent's income tax return. Return the original refund check with this form. Mail Form 507, the original refund check and any required documentation to:

**Oklahoma Tax Commission
Account Maintenance Division - AMI
Post Office Box 269060
Oklahoma City, OK 73126-9060**

A new check will be issued.

PART 1

Line A

Check the box on line A **only** if you are the decedent's court-appointed personal representative claiming a refund for the decedent on an **Oklahoma** income tax return. You **must** attach a copy of the court order showing your appointment. If you have already sent the court order to the Oklahoma Tax Commission, complete Form 507 and write "Order Previously Filed" at the bottom of the form.

Line B

Check the box on line B if you are not a surviving spouse claiming a refund based on a joint return **and** there is no court-appointed personal representative. You must also complete Part 2.

If you check the box on line B, you **must** attach proof of death.

The proof of death **must** be an original or certified copy of **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.

Example. Your father died on August 25. You are his sole survivor. Your father did not have a will and the court did not appoint a personal representative for his estate. Your father is entitled to a \$300 refund for which a check was issued. To claim the refund, you must complete Form 507. You should check the box in Part 1, on line B, of Form 507, answer all the questions in Part 2, and sign your name in Part 3. You must also attach a copy of the death certificate or other proof of death. A new check will be issued.

PART 2

Lines 1-3

If you checked the box on Part 1, line B, you must complete Part 2, lines 1 through 3.