

Georgia Department of Revenue Deceased Taxpayer Refund Check Claim Form

| Section 1 Complete the information below. | | | |
|--|---|---------------------------------------|--|
| Name of Decedent | Decedent's Social Security Number | Date of Death | |
| Name of Claimant | Claimant's Social Security Number | Tax Year of Refund Check | |
| Address of Claimant | | 1 | |
| | Surviving Spouse | | |
| Section 2 Check the ONE box that applies to you a | fter reviewing the instructions. | Be sure to sign Section 4. | |
| Line A Surviving spouse requesting reissuance of a refund c | heck. Attach original check & copy of de | eath certificate. | |
| Line B Court-appointed personal representative. Attach original check, copy of death certificate, & court document showing appointment. | | | |
| Person, other than A or B, claiming refund less than \$1,000 for decedent's estate. Attach original check, copy of death certificate, & complete Section 3. | | | |
| Section 3 Complete only if you checked Line C in S | Section 2. | | |
| ☐ I am an heir of the decedent and meet the qualifications in the affidavit below. I am claiming this refund, which is less than \$1,000, for the decedent's estate and have completed the affidavit and had it notarized. I truthfully signed the affidavit and do not need to file to probate or be appointed a personal representative to claim this refund of taxes. Claimant's Affidavit. For collection of personal property in the form of a tax refund check (to be used by heirs of deceased taxpayers). | | | |
| | , | | |
| State of Georgia, County Name of County | | | |
| I,, being duly sworn, affirm th | at this affidavit is made for the purpose | of requesting reissuance of a tax | |
| refund check in the amount of \$ originally issued | Decedent's Full Legal Name, Wi | no died on Date on Death Certificate | |
| I further certify under oath the following (Initial after each sta | - | | |
| 1. The refund check issued in the decedent's name is for less than \$1,000. | | | |
| 2. The court has not appointed a personal representative for the estate of the decedent, and no application/petition for the appointment of a personal representative is pending in any jurisdiction. | | | |
| 3. I am an heir of the decedent and there are no other heirs of the same or closer degree. | | | |
| 4. As the person claiming the refund for the decedent's estate, I will pay out the refund according to the laws of the state where the decedent was a legal resident at the time of death. | | | |
| 5. As the claiming heir of the decedent, I am entitled to p | ayment or delivery of the Georgia tax re | fund | |
| Signature of Claimant Printed Name | re of Claimant Printed Name | | |
| Notarization. For a public notary to complete. | | | |
| Sworn and subscribed before me this day of | , 20 | SEAL | |
| Signature of Notary | Notary Commission Expires | | |
| Section 4 Signature and Verification. ALL CLAIMAI | NTS must complete this section | l. | |
| I request a refund of taxes overpaid by or on behalf of the decedered and to the best of my knowledge and belief, it is true, correct, a | | | |
| and to the seet of my microloge and seller, it is true, collect, a | Joinpioto, i unaciotana that to wi | a., propare or proscrit a document | |

that is fraudulent or false is a felony under O.C.G.A. § 16-10-20.

| Signature of Claimant: | Date: |
|------------------------|-------|

General Instructions

Purpose of Form

Use Form GA-5347 to claim a refund on behalf of a deceased taxpayer.

Who Must File

Only file this form if you need a refund check which was issued in the deceased taxpayer's name to be reissued in the name of the surviving spouse, estate, or otherwise rightful heir.

Where to File

Mail a completed copy of Form GA-5347 and the appropriate documents listed below to:

Georgia Department of Revenue P.O. Box 740389 Atlanta, GA 30374-0389

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 a court. A copy of the decedent's will is not by itself evidence that you are the personal representative.

Specific Instructions

Section 1 – Decedent & Claimant's Information

Enter the name, date of death, and social security number of the decedent.

The claimant must also enter name, address, and social security number. Make sure to enter this information accurately, as the Department will send the reissued refund check to the claimant's address entered here.

Section 2 – Claim Type

Line A

Check the box on Line A if you are a surviving spouse and you received a joint refund check in your and your deceased spouse's names. In addition to this form, you **must** also attach and send the original joint-name check and a copy of the death certificate to the address above. A new check will be issued in your name and mailed to you.

Line B

Check the box on Line B **only** if you are the decedent's court-appointed personal representative claiming a refund on behalf of the decedent's estate. In addition to this form, you **must** also attach and send the original

check in the deceased's name, a copy of the death certificate, and a copy of the court document showing your appointment (e.g. Letter of Testamentary or Letter of Administration) to the address above. A new check will be issued in the estate's name and mailed to you.

Line C

Check the box on Line C **only** if you are not a surviving spouse claiming a refund based on a joint return **and** there is no court-appointed personal representative. Claimants may **only** check the box on Line C if the decedent's original refund check **was for less than** \$1,000. For refund checks in amounts equal to or greater than \$1,000, you must check the box on either Line A or Line B and obtain the appropriate documentation.

If you qualify as a Line C claimant, complete Section 3. In addition to this form, you **must** also attach and send the original check in the deceased's name and a copy of the death certificate to the address above. A new check will be issued in your name and mailed to you.

Section 3 - Claimant's Affidavit

Check the box in Section 3 **only** if you are Line C claimant. Complete the affidavit and certify that each statement is true by initialing on the line to the right of each numbered statement. The affidavit in Section 3 must be notarized by a public notary.

Section 4 – Signature

You must sign in Section 4 for Form GA-5347 to be effective.