PRINT FORM RESET FORM

NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Statement of Person Claiming Refund Due a Deceased Person

FORM **1310N**

Before You Begin: If you are a **surviving spouse** filing a joint return with the deceased person, do **not** file Form 1310N.

Paper filers, write **"surviving spouse"** on the signature block of Form 1040N.

Tax Year Deceased Person was Due a Refund

Calendar Year 20 , or Other Tax Year Beginning / / and Ending / /

Please Type or Print

Name of Deceased Person. If filing a married, filing jointly return for both spouses who are deceased and required to file a Form 1310N, complete a Form 1310N for each spouse.	Date of Death	Deceased Person's Social Security Number
Name of Person Claiming Refund (Claimant)		Claimant's Social Security Number
Home Address of Claimant (Number and Street)		
City	State	ZIP Code

Part I

Check only one box. If you check box C, you must also complete Parts II and III below.

A ☐ **Surviving spouse** requesting reissuance of a refund check (see instructions).

B ☐ Court-appointed or certified personal representative (defined below). Attach a court certificate showing your appointment (see instructions).

C ☐ **All other persons** requesting a deceased taxpayer's refund. Complete Parts II and III below and attach a copy of one of the following:

- Death certificate (need not be certified); or
- Formal notification from the appropriate government office (for example, Department of Defense, Department of Health and Human Services, Department of State, etc.) informing the next of kin of the deceased person's death.

Part II

Complete only if you checked Part I, box C above.

1 Did the deceased person have a will? ..... ☐ YES ☐ NO

2 a Has a court appointed a personal representative for the estate of the deceased person? ☐ YES ☐ NO

b If you answered **"No"** to 2a, will one be appointed? ..... ☐ YES ☐ NO

Note: If you answered "Yes" to either 2a or 2b, the personal representative must file for the refund.

3 As the claimant, do you agree to pay out the refund according to the laws of the state where the deceased person was a legal resident? ..... ☐ YES ☐ NO

If you answered **"No"** to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.

Part III

Signature and verification. All claimants must complete this.

I request a refund of taxes overpaid by, or on behalf of, the deceased person. Under penalties of perjury, I declare that I have examined this claim and the attached Nebraska individual income tax return, and to the best of my knowledge and belief, it is true, correct, and complete.

sign here ▶ Signature of Claimant _____ Date _____ Daytime Phone _____

Print Name _____

Mail this claim to: **Nebraska Department of Revenue, PO Box 98911, Lincoln, NE 68509-8911.**

revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

8-226-1972 Rev. 8-2025
Supersedes 8-226-1972 Rev. 10-2023

Instructions

Who Must File. If you are claiming a refund on behalf of a deceased taxpayer, you must file Form 1310N unless either of the following applies:

- ✓ You are a surviving spouse filing an original or amended joint return with the deceased person, or
- ✓ You are a personal representative (defined on this page) filing an original Form 1040N for the deceased person and a court certificate showing your appointment is attached to the return.

When and Where to File. If you are e-filing the income tax return, Form 1310N and required supporting documentation may be submitted as an attached PDF document if your software supports these types of attachments. If the supporting documentation is not received with the return, the Nebraska Department of Revenue (DOR) may request the required documentation during the processing of your return. This may result in a delayed refund.

If you are filing a paper income tax return, you must attach Form 1310N, and any other required documentation, to the deceased person's Nebraska Individual Income Tax Return, Form 1040N, and mail to:

Nebraska Department of Revenue
PO Box 98911
Lincoln, Nebraska 68509-8911

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

Specific Information

Part I, Box A, Surviving Spouse. Check box A if you received a refund check in your name and your deceased spouse's name. You can return the joint-name check with Form 1310N to:

Nebraska Department of Revenue
PO Box 98911
Lincoln, Nebraska 68509-8911

A new check will be issued solely in your name and mailed to you. Failure to return the refund check received in the name of both the decedent and the surviving spouse will delay the reissuance.

Part I, Box B, Personal Representative. Check box B **only** if you are the deceased person's court-appointed or certified personal representative claiming a refund for the deceased person on Form 1040N. A copy of your appointment, as described above, **must** be attached to the return being filed.

Part I, Box C, All Other Persons. Check box C if you are **not** a surviving spouse claiming a refund based on a joint return **and** there is no court-appointed or certified personal representative. Claimants may be any person in charge of the deceased person's affairs. Complete Parts II and III.

Attach a copy of the following forms of proof of death:

- ✓ Death certificate (need not be certified); or
- ✓ The formal notification from the appropriate government office (for example, Department of Defense, Department of Health and Human Services, Department of State, etc.) informing the next of kin of the deceased person's death.

If you have already sent proof of death to DOR, write "Proof of Death Previously Filed" at the bottom of the form when filing Form 1310N.

> **Example.** Mr. Brown died on August 23. His son is his sole survivor. Mr. Brown did not have a will and the court did not appoint a personal representative for his estate. Mr. Brown was entitled to a $330 refund. To receive the refund, his son must complete and attach Form 1310N to his father's final income tax return. He must check box C of Form 1310N, answer all the questions in Part II, and sign his own name in Part III. He must also attach a copy of the death certificate or other proof of death.

Part II, Lines 1-3. If you check box C, you must complete lines 1 through 3 of Part II.

Part III. All filers of Form 1310N must complete this part.