

NEW MEXICO - TAXATION & REVENUE DEPARTMENT
AFFIDAVIT TO OBTAIN REFUND
OF NEW MEXICO TAX DUE A DECEASED TAXPAYER

Purpose of Form. Form RPD-41083 is to be used to claim a refund of New Mexico tax on behalf of a deceased taxpayer.

Who Must File. If you are a **court-appointed or certified personal representative**, you must include Form RPD-41083 with the taxpayer's refund claim (New Mexico income tax return). **Complete Sections 1 and 2.**

If you are **not a surviving spouse, and no personal representative has been appointed**, you must include Form RPD-41083 with the taxpayer's refund claim (New Mexico income tax return). **Complete Sections 1 and 3.**

Section 1: Identifying Information

Name of Decedent _____

Date of Death _____

Decedent's SSN or ITIN _____

Name of Person Claiming Refund (Claimant) _____

Claimant's SSN or ITIN _____

Claimant's Phone Number _____

Claimant's Email Address _____

Claimant's Mailing Address - City, State, and Zip Code _____

Complete **only one** of the sections below based on the situation.

Section 2: Affidavit for Personal Representative, and sign the affidavit. Notary is not required.

_____, the affiant herein, having been duly sworn, states upon oath:

1. That he or she has been appointed by a court as the personal representative for the estate of the decedent.
2. That a copy of that court appointment is attached.
3. That a copy of the death certificate or proof of death is attached. (An original or an authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of the decedent's death will constitute proof of death.)
4. That a refund claim (New Mexico income tax return) on behalf of the decedent is attached.

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalty 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.

Claimant's Signature _____ Date _____

Section 3: Affidavit for Successor. Sign and notarize the affidavit.

_____, the affiant here in, having been duly sworn, states upon oath:

1. That he or she is the successor of _____, deceased.
2. That the value of the entire probate estate of the decedent, wherever located, less liens and encumbrances, does not exceed \$50,000.
3. That thirty (30) days have elapsed since the death of the decedent.
4. That the affiant, as successor of the decedent, is entitled to the payment of any sums of money due and owing to the decedent.
5. That a copy of the death certificate or proof of death is attached. (An original or an authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of the decedent's death while in active service will constitute proof of death.)
6. That a refund claim (New Mexico income tax return) on behalf of the decedent is attached.

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalty 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.

Claimant's Signature _____ Date _____

State of _____
Notary's State of License

County Of _____
Notary's County of License

Signed or attested before me on _____ by _____
Date

Notary Public Signature _____

(Official Stamp)

STATE OF NEW MEXICO - TAXATION & REVENUE DEPARTMENT
AFFIDAVIT TO OBTAIN REFUND
OF NEW MEXICO TAX DUE A DECEASED TAXPAYER
Instructions

WHO MUST FILE.

If you are a court-appointed or certified personal representative, you must file Form RPD-41083 with the taxpayer's refund claim (New Mexico Personal Income Tax Return). Complete Part 2: *Affidavit for Personal Representative*, sign and date the affidavit. A notary is not required. Attach the completed Form RPD-41083 and a copy of the death certificate or other proof of death to the taxpayer's tax return. Complete the deceased taxpayer and claimant information on page 1 of the New Mexico Personal Income Tax Return, include all attachments, and mail to the address below.

If you are a successor who is not a surviving spouse filing an original or amended joint return with the decedent and no personal representative has been appointed, you must file Form RPD-41083 with the taxpayer's refund claim (New Mexico Personal Income Tax Return). Complete Part 3: *Affidavit for Successor*, sign and date the affidavit. A notary is required. Attach the completed Form RPD-41083 and a copy of the death certificate or other proof of death to the taxpayer's refund claim. Complete the deceased taxpayer and claimant information on page 1 of the New Mexico Personal Income Tax Return, include all attachments, and mail to the address below.

Mail your New Mexico Personal Income Tax Return to:

New Mexico Taxation and Revenue Department
P. O. Box 25122
Santa Fe, New Mexico 87504-5122.

WHO SHOULD NOT FILE THIS FORM.

If you are a surviving spouse filing an original or amended joint return with the decedent, you DO NOT need to file this form. When a deceased taxpayer's information is completed on page 1 of the New Mexico Personal Income Tax Return (Form PIT-1) and a copy of the death certificate or other proof of death is attached to the PIT-1, a warrant will automatically be issued to the surviving spouse.

If you are a trustee designated by the trust to manage the decedent's affairs, you DO NOT need to file this form. When a deceased taxpayer's information is completed on page 1 of the New Mexico Personal Income Tax Return (Form PIT-1) and a copy of the death certificate or other proof of death is attached to the PIT-1, a warrant will automatically be issued to the estate of the decedent.

DEFINITIONS

Proof of Death

The proof of death must be an authentic copy of either of the following:

- the death certificate, or
- the telegram or letter from the Department of Defense notifying the next of kin of the decedent's death while in active service.

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.

Successor

For purposes of this form, a successor is a person, other than a creditor, who is entitled to property of a decedent under the decedent's will or the Uniform Probate Code, Section 1-21(42) NMSA 1978.