

 **Illinois Department of Revenue**  
**IL-1310 Statement of Person Claiming Refund Due a Deceased Taxpayer**  
 For calendar year \_\_\_\_ or other taxable year beginning \_\_\_\_/\_\_\_\_/\_\_\_\_ and ending \_\_\_\_/\_\_\_\_/\_\_\_\_

**Step 1: Provide the claimant's information**

- 1 \_\_\_\_\_  
 Claimant's taxpayer identification number (SSN or FEIN)
- 2 \_\_\_\_\_  
 Name of **claimant**
- 3 \_\_\_\_\_  
 Street address
- 4 \_\_\_\_\_  
 City State ZIP
- 5 I am filing this statement as (check only one box)
- a  surviving spouse claiming refund on behalf of deceased spouse's separate tax return.  
 (Complete Schedule A and attach proof of death.)
  - b  deceased taxpayer's personal representative.  
 (Attach a court certificate showing your appointment.)
  - c  other claimant for the estate of the deceased taxpayer.  
 (Complete Schedule A and attach proof of death.)

I hereby request the refund of taxes overpaid by, or on behalf of, the deceased taxpayer 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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**Step 2: Provide the deceased taxpayer's information**

- 6 \_\_\_\_\_  
 Deceased taxpayer's Social Security number Date of death
- 7 \_\_\_\_\_  
 Name of **deceased taxpayer**
- 8 \_\_\_\_\_  
 Street address (permanent residence or domicile at date of death)
- 9 \_\_\_\_\_  
 City State ZIP

**Schedule A**

Complete only if Box a or c is checked in Step 1, Line 5.

- 1 Did the deceased leave a will? yes  no
- 2 a Has a personal representative been appointed? yes  no   
 b If "no" will one be appointed? yes  no   
 If "yes" is checked for 2a or 2b, do not file this form.  
 The personal representative should file for the refund.
- 3 Will you, as the claimant for the estate of the deceased taxpayer, disburse the refund according to the law of the state in which the deceased taxpayer maintained a permanent residence? yes  no

If "no," do not file this form until you can submit proof of your appointment as the deceased taxpayer's personal representative or other evidence showing that you are authorized under state law to receive payment.

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- a  surviving spouse claiming refund on behalf of deceased spouse's separate tax return.  
 (Complete Schedule A and attach proof of death.)
  - b  deceased taxpayer's personal representative.  
 (Attach a court certificate showing your appointment.)
  - c  other claimant for the estate of the deceased taxpayer.  
 (Complete Schedule A and attach proof of death.)

I hereby request the refund of taxes overpaid by, or on behalf of, the deceased taxpayer 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.

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## General Information

### What is the purpose of this form?

Form IL-1310 should be completed to claim a refund on behalf of a deceased taxpayer.

### Who must complete this form?

If you are claiming a refund on behalf of a deceased taxpayer, complete Form IL-1310, and attach it to the decedent's Form IL-1040. However, if you are a surviving spouse filing a joint return with your deceased spouse, you do not have to complete this form.

### What should be used as proof of death?

Proof of death may be a death certificate or may, if appropriate, be the original or an authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of the taxpayer's death while in active service or a death certificate issued by an appropriate officer of the Department of Defense.

## Step-By-Step Instructions

### Step 1: Provide the claimant's information

**Lines 1 through 4** – Follow the instructions on the form.

**Line 5** – Check the box that applies to you.

**Box a** – Check Box a if you are a surviving spouse claiming a refund on behalf of your deceased spouse's separate tax return and there is no court-appointed personal representative.

If you check Box a, you must complete Schedule A. You must also attach proof of death.

**Box b** – Check Box b only if you are the decedent's court-appointed personal representative. "Personal representative" means the executor, executrix, administrator, or administratrix of the decedent's estate, as certified or appointed by the court.

You must attach a court certificate showing your appointment. A copy of the decedent's will is not acceptable as evidence that you are the decedent's court-appointed personal representative.

**Box c** – Check Box c if you are not a surviving spouse or a personal representative of the deceased. Complete Schedule A and attach proof of death.

**Note** → If you are claiming a refund on behalf of a deceased taxpayer, refer to "How do I file a decedent's return?" in the Form IL-1040 Step-By-Step Instructions.

### Step 2: Provide the deceased taxpayer's information

**Lines 6 through 9** – Follow the instructions on the form.

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This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-0061



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If you check Box a, you must complete Schedule A. You must also attach proof of death.

**Box b** – Check Box b only if you are the decedent's court-appointed personal representative. "Personal representative" means the executor, executrix, administrator, or administratrix of the decedent's estate, as certified or appointed by the court.

You must attach a court certificate showing your appointment. A copy of the decedent's will is not acceptable as evidence that you are the decedent's court-appointed personal representative.

**Box c** – Check Box c if you are not a surviving spouse or a personal representative of the deceased. Complete Schedule A and attach proof of death.

**Note** → If you are claiming a refund on behalf of a deceased taxpayer, refer to "How do I file a decedent's return?" in the Form IL-1040 Step-By-Step Instructions.

### Step 2: Provide the deceased taxpayer's information

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