

MAINE



STATEMENT OF PERSON CLAIMING REFUND DUE A DECEASED TAXPAYER

FORM 1310ME

For calendar year \_\_\_\_\_, or other taxable year beginning

MM DD YY and ending MM DD YY

Maine Revenue Services Income/Estate Tax Division 24 State House Station Augusta, Maine 04333-0024

Please type or print Name of decedent, Name of person claiming refund, Date of death, Social Security number, Number and Street, Social Security number, Number and Street (permanent residence or domicile on the date of death), City or Town, State and ZIP Code

I am filing this statement as (check only one box): (see instructions on other side)

- A. Surviving spouse requesting reissuance of a refund check.
B. Decedent's personal representative. Attach a court certificate showing your appointment.
C. Person, other than A or B, claiming refund for the decedent's estate. Complete Schedule A below.

Schedule A (to be completed only if C above is checked) with Yes/No columns and questions 1-3 regarding will, personal representative, and refund payment.

Signature and Verification

I request a refund of taxes overpaid by or on behalf of the decedent. I 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 person claiming refund \_\_\_\_\_ Date \_\_\_\_\_

## **Instructions - Form 1310ME**

Form 1310ME is used to claim an income tax refund on behalf of a taxpayer who has died. The form must be completed by the person who is claiming the refund.

**Exceptions:** You do not have to file form 1310ME if you are:

- 1) A surviving spouse filing a joint return with the decedent, or;
- 2) A personal representative filing a Maine income tax return for the decedent. However, you must attach to the return a copy of the court certificate showing your appointment.

### **Specific Instructions:**

Enter the name, address, social security number and date of the death of the decedent. Also enter your name, address and social security number as person claiming refund.

**Box A.** Check box A if you are a surviving spouse who received a refund check in your name and your deceased spouse's name. Return the check with this form and a new check will be issued to the estate and the surviving spouse.

**Box B.** Check box B if you are the decedent's personal representative. Be sure to attach a copy of the court certificate showing your appointment. The new check will be issued to the estate and sent to the attention of the personal representative. You may be required to bring proof of your appointment as personal representative to your financial institution in order to be able to cash the refund check.

**Box C.** Check box C if you are not a surviving spouse claiming a refund based on a joint return, or you have not been appointed as the decedent's personal representative. If you checked box C, you must complete Schedule A. You must also attach a copy of the death certificate or proof of death. Proof of death may be the 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, or a death certificate issued by the Department of Defense.