

Statement of Person Claiming Refund Due a Deceased Taxpayer

General Instructions

Who Must File: Use this form to claim a refund on behalf of a deceased taxpayer, if there is no surviving spouse. A surviving spouse who files a joint return with the deceased taxpayer is NOT required to file this form.

How to File: Attach this form, along with any other required documents, to the front of the deceased taxpayer's tax return.

Indicate the tax year the decedent was due a tax refund: _____

Name of decedent		Date of death	Decedent's social security number
Name of person claiming refund		Relationship to decedent	
Address			
City	State	ZIP Code	

Check the box that applies to you. Check only one box.

<input type="checkbox"/> I am the court appointed personal representative of the decedent's estate and have attached a copy of the court document showing my appointment. I request a refund of taxes overpaid by or on behalf of the decedent. Under penalty of perjury, I declare I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.	
Signature of court-appointed or certified representative	Date
<input type="checkbox"/> I am a successor (heir) of the decedent and meet the qualifications in the affidavit on the reverse side of this form (i.e. I am not a court appointed personal representative), and I am claiming any refund for the decedent's estate. I have completed the affidavit on the reverse side of this form, had the affidavit notarized, and I am submitting the affidavit with this claim form. I have truthfully signed the affidavit on the reverse side of this form and do not need to file a probate and be appointed a personal representative to claim this refund of taxes.	

TAX REFUND AFFIDAVIT

For collection of personal property pursuant to small estate proceeding in
accordance with U.C. 75-3-1201 and 1202
(to be used by heirs of deceased taxpayers)

State of Utah)
County of _____) ss.

I, _____, being sworn, state that:
(your name)

1. This affidavit is made for the purpose of collecting personal property (in the form of a tax refund) of _____ who died on _____
(name of decedent)
2. I make this affidavit as successor of the decedent or representative of successor.
3. The value of the decedent's entire estate subject to administration*, wherever located, excluding liens and encumbrances, does not exceed one hundred thousand dollars.
4. At least thirty days have elapsed since the death of the decedent.
5. No application or petition for the appointment of a personal representative is pending or has been granted in any jurisdiction.
6. As the claiming successor of the decedent, I am entitled to payment or delivery of the state tax refund, plus applicable interest.

Dated: _____

Sign your name in front of a notary public
Print your name
Print your address
Print your telephone number

Subscribed and sworn to before me this _____ day of _____, _____

Notary Public

*The value of an estate subject to administration is the value of property of the estate which cannot transfer from the deceased party to survivors without court order. Examples of property not subject to administration are: property held in joint tenancy by a deceased retiree which passed to the surviving joint tenants on the retiree's death (whether the property be real estate, vehicles, stocks, bonds, or bank accounts), property held in trust, and insurance proceeds payable to survivors.

Section 75-3-1202 releases the State receiving the affidavit (without requiring them to verify its truthfulness) from any liability arising from incorrectly paying money to someone other than the person entitled to it.