

ALABAMA DEPARTMENT OF REVENUE  
**Statement of Person Claiming  
Refund Due a Deceased Taxpayer**

**SEE INSTRUCTIONS BELOW**

Tax year decedent was due a refund: Calendar year \_\_\_\_\_, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_\_

NAME OF DECEDENT		DATE OF DEATH	DECEDENT'S SOCIAL SECURITY NUMBER
NAME OF PERSON CLAIMING REFUND		RELATIONSHIP TO DECEDENT	YOUR SOCIAL SECURITY NUMBER
HOME ADDRESS (NUMBER AND STREET). IF YOU HAVE A P.O. BOX, SEE SPECIFIC INSTRUCTIONS BELOW.			APT. NO.
CITY, TOWN OR POST OFFICE, STATE, AND ZIP CODE. IF YOU HAVE A FOREIGN ADDRESS, SEE INSTRUCTIONS BELOW.			

**PART I — Check the box that applies to you. Check only one box. Be sure to complete Part 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, unless previously filed (see instructions).**
- C.  Person, **other** than A or B, claiming refund for the decedent's estate (see instructions). Also, complete Part II lines 1-3.

**PART II — Complete this part only if you checked box C above.**

- 1. Did the decedent leave a will? . . . . .  Yes  No
- 2a. Has a court appointed a personal representative for the estate of the decedent? . . . . .  Yes  No
  - b. If you answered "No" to 2a, will one be appointed? . . . . .  Yes  No
  - If you answered "Yes" to 2a or 2b, the personal representative must file for the refund.
- 3. As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent 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 filers must complete this part.**

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

\_\_\_\_\_  
Signature of person claiming refund Date

**Purpose of Form**

Use Form 1310A to claim a refund on behalf of a deceased taxpayer.

**Who Must File**

If you are claiming a refund on behalf of a deceased taxpayer, you must file Form 1310A unless either of the following applies:

- You are a surviving spouse filing an original or amended joint return with the decedent, or
- You are a personal representative (defined on this page) filing an original Form 40, Form 40A, or Form 40NR for the decedent and a court certificate showing your appointment is attached to the return.

**Personal Representative**

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

**Where to File**

Send completed Form 1310A along with a copy of the death certificate or formal notification from the appropriate governmental office to the Alabama Department of Revenue, Individual and Corporate Tax Division, PO Box 327410, Montgomery, AL 36132-7410.

**Specific Instructions**

**P.O. Box**

Enter your box number only if your post office does not deliver mail to your home.

**Foreign Address**

If your address is outside the United States or its possessions or territories, enter the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

**Box A**

Check box A in Part I if you received a refund check in your name and your deceased spouse's name. You can return the joint-name check with Form 1310A to the Alabama Department of Revenue, Individual and Corporate Tax Division, PO Box 327410, Montgomery, AL 36132-7410. A new check will be issued in your name and mailed to you.

**Box B**

Check box B in Part I only if you are the decedent's court- appointed personal representative claiming a refund for the decedent on Form 40, amended Income Tax Return. You must attach a copy of the court certificate showing your appointment.

**Box C**

Check box C in Part I if you are not a surviving spouse claiming a refund based on a joint return and there is no court- appointed personal representative. You must also complete Part II.