



DELAWARE 2023

DIVISION OF REVENUE F O R M PIT-CFR

CLAIM FOR REFUND DUE ON BEHALF OF DECEASED TAXPAYER



DECEDENT INFORMATION

TAXPAYER ID:

DATE OF DEATH:

FIRST NAME: M.I.: LAST NAME:

ADDRESS:

CITY: STATE: ZIP CODE:

ESTATE INFORMATION

TAXPAYER ID:

ESTATE NAME:

ADDRESS:

CITY: STATE: ZIP CODE:

PART 1

CHECK THE BOX THAT APPLIES TO YOU (CHECK ONLY ONE BOX). MAKE SURE TO SIGN AND DATE IN PART 3 BELOW

- A. Personal representative appointed or certified by court. You MUST attach a court certificate showing your appointment.
- B. Person, other than A, claiming refund for the decedent's estate. Complete Part 2 and attach a copy of the death certificate or proof of death.

PART 2

COMPLETE THIS PART ONLY IF YOU CHECKED BOX B ABOVE

YES NO

- 1. Did the decedent leave a will? YES NO
- 2a. Has a personal representative been appointed by a court for the estate of the decedent? YES NO
- 2b. If "NO", will one be appointed? **If 2a or 2b is answered "YES", the personal representative must file for the refund.** YES NO
- 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 the answer to question 3 is "No", a refund cannot be made until you submit a court certificate showing your appointment as personal representative.

PART 3

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.

YOUR SIGNATURE _____

DATE _____

Form to be submitted with the tax return seeking the refund.