



**DELAWARE 2023**  
 DIVISION OF REVENUE F O R M PIT-CFR  
**CLAIM FOR REFUND DUE ON BEHALF OF DECEASED TAXPAYER**



**DECEDENT INFORMATION**

**ESTATE INFORMATION**

TAXPAYER ID

DATE OF DEATH



FIRST NAME

M.I.

LAST NAME

ADDRESS

CITY

STATE

ZIP CODE

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.