



DELAWARE 2023

DIVISION OF REVENUE FORM
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?	<input type="checkbox"/>	<input type="checkbox"/>
2a. Has a personal representative been appointed by a court for the estate of the decedent?	<input type="checkbox"/>	<input type="checkbox"/>
2b. If "NO", will one be appointed? If 2a or 2b is answered "YES", the personal representative must file for the refund.	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>

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.