

Claim for a Refund Due a Deceased Taxpayer

You must include a copy of the decedent's death certificate with this form.

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|---------------|--|------|------------------------------|----------|
| Print or type | Name of decedent | | Social Security number | |
| | Name of person claiming refund | | Social Security number | |
| | Claimant's address (street, apartment, route) | City | State | Zip code |
| | Decedent's date of death (month, day and year) | | Year for which refund is due | |

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| Homestead Credit Refund/ Renter's Property Tax Refund | If you are claiming the decedent's Homestead Credit Refund (for Homeowners) or Renter's Property Tax Refund: | | | |
| | Check the one box that applies to you, skip the rest of this form and sign at the bottom: | | | |
| | <input type="checkbox"/> | I am the decedent's surviving spouse. | | |
| | <input type="checkbox"/> | I am the decedent's dependent. <i>(To determine if you are a dependent, read "Who can claim the refund?" in the instructions on the back.)</i> | | |
| <input type="checkbox"/> | The refund is part of the estate. Check this box only if there is no surviving spouse or dependent and the check was received before the decedent's date of death, but was not cashed. | | | |

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| Income tax refund and/or military service credit | If you are claiming the decedent's Minnesota income tax refund or credit for military service in a combat zone: | | | |
| | If a personal representative has been appointed by the court to represent the decedent's estate, only the personal representative is entitled to claim the decedent's income tax refund or credit for military service in a combat zone. If you have been appointed as personal representative, you do NOT have to file this form. Instead, when you file the decedent's final income tax return or Form M99, <i>Credit for Military Service in a Combat Zone</i> , enclose a copy of the court document showing your appointment as personal representative. | | | |
| | If no personal representative has been appointed, the decedent's surviving spouse can obtain the decedent's income tax refund by filing a joint income tax return with the decedent. If the surviving spouse files a separate final income tax return for the decedent, this form must be filed to obtain the decedent's refund. | | | |
| | If no personal representative has been appointed, there is no surviving spouse, and the value of the estate is less than \$50,000, you are entitled to claim the decedent's income tax refund or credit for military service in a combat zone only if you are the first living person on the list below. If there is more than one person in your category below, you must have all the other persons in your category sign the waiver on the back of this form to obtain the refund. | | | |
| Check the one box that applies to you: | | | | |
| <input type="checkbox"/> | I am the decedent's surviving spouse and I am filing a separate final income tax return for the decedent. | | | |
| <input type="checkbox"/> | I am the decedent's surviving spouse and I am filing to claim credit for military service in a combat zone for the decedent. | | | |
| <input type="checkbox"/> | I am the decedent's child. | | | |
| <input type="checkbox"/> | I am a grandchild of the decedent. | | | |
| <input type="checkbox"/> | I am the decedent's mother or father. | | | |
| <input type="checkbox"/> | I am the decedent's brother or sister. | | | |
| <input type="checkbox"/> | I am the child of the decedent's brother or sister. | | | |
| <input type="checkbox"/> | I am the trustee and/or the personal representative of a trust or estate <i>(enclose the court document appointing you as the trustee or personal representative)</i> | | | |

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|-----------|--|------|----------------------|
| Sign here | <i>I request that the refund of the decedent named above be made to me. I declare the information I have provided on this form is correct and complete to the best of my knowledge and belief.</i> | | |
| | Signature of person claiming refund | Date | Daytime phone number |

If the decedent's return has not been filed and will be filed:

- **electronically**, you must fax this form, the decedent's death certificate and any other required enclosures to the department at 651-556-3124 at least one business day before you electronically file the return.
- **on paper**, send this form and all required enclosures with the return to the address shown at the bottom of the tax return.

If the decedent's return has been filed, mail the completed Form M23, a copy of the decedent's death certificate and any other required enclosures to Minnesota Decedent Refund, Mail Station 4110, St. Paul MN 55146-4110.

Purpose

Use Form M23 to claim a Homestead Credit Refund (for Homeowners), renter's property tax refund, income tax refund or credit for military service in a combat zone due a deceased taxpayer.

Use a separate Form M23 for each refund claim and for each tax year. Complete the name and address area and only *one* section—for the Homestead Credit Refund (for Homeowners), renter's property tax refund, or the income tax refund/credit for military service in a combat zone.

If the decedent's return has been filed, the department will issue the refund check to the decedent and mail it to the decedent's address. If you are eligible to receive the decedent's refund, complete Form M23 and mail it with the refund check to the address shown at the bottom of Form M23. If your claim is approved, the department will reissue the refund check in your name and mail it to your address.

If the decedent's return has not been filed, complete Form M23 and include it, along with a copy of the decedent's death certificate, when you file the decedent's return. Mail the return, Form M23 and the death certificate to the address shown on the tax return.

To file the decedent's return electronically, fax Form M23 and the decedent's death certificate to 651-556-3124 at least one business day before the return is filed electronically.

Include the death certificate

You must include a copy of the decedent's death certificate with your Form M23. Your claim cannot be processed without it.

Possible refunds for two years

If the decedent died after the end of his or her tax year (December 31, for most) and before filing Form M1PR, *Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund Return*, Form M1, *Individual Income Tax Return*, or Form M99, *Credit for Military Service in a Combat Zone*

for that year, there may be a refund available for a full tax year and one for the portion of the new tax year before the time of death. Complete a separate Form M23 for each refund claim and for each year.

Who can claim the refund? Homestead Credit Refund (for Homeowners) or Renter's Property tax refund

If the decedent died before filing Form M1PR **OR** died after filing but before receiving the refund check, the only persons eligible to claim the decedent's refund are the decedent's surviving spouse or dependent. No one else, including the personal representative of the estate, can apply for the decedent's refund.

You are a dependent of the decedent if you could be claimed as a dependent on the decedent's income tax return.

If the decedent did not file an income tax return and you are under age 19 (under age 24 if a full time student), or you did not have to file an income tax return for the years of the refund, check the M1PR instruction booklet to see if you are a dependent.

If the decedent died after receiving the refund but had not cashed the check, the refund is considered part of the estate.

Income tax refund or credit for military service in a combat zone

The personal representative of the decedent's estate is entitled to claim income tax refund and credit for military service in a combat zone for the decedent. If no personal representative has been appointed to represent the estate, the persons eligible to claim the decedent's income tax refund or combat zone credit are, from first to last:

- the decedent's surviving spouse
- the decedent's children
- the decedent's grandchildren
- the decedent's father and mother
- the decedent's brothers and sisters
- the children of the decedent's brothers and sisters

If more than one person can claim the refund

If more than one person can claim the refund or credit, all of the eligible persons must agree which one will receive it. That person must then have all the other eligible persons give their consent by signing the waiver form at the bottom of this page.

For example, if you are one of several children of the decedent, you must obtain the consent of the other children by having them sign the waiver form.

If taxes or debts are owed

If the decedent owed any Minnesota or federal taxes, criminal fines, a debt to a state agency, district court, qualifying hospital or public library, state law may require the department to apply the refund or credit to the amount owed (including penalty and interest on the taxes). The decedent's Social Security number will be used to identify him or her as the correct debtor. If the debt is less than the refund, you will receive the difference.

Use of information

All information you provide on Form M23 is private by state law and cannot be given to others without your consent, except to the Internal Revenue Service (IRS), to other states that guarantee its privacy by law, to Minnesota courts, and to other Minnesota state, county and local government agencies. The Social Security numbers are required under M.S. 289A.12, subd. 13.

Information not required

Information requested on Form M23 is required by law to determine if you are eligible to receive the decedent's refund. The only information you are not required to provide is your telephone number. However, we ask that you provide it in case we have to contact you. If you do not provide the required information, the department will send Form M23 back to you.

Waiver of right to Minnesota income tax refund, homestead credit refund (for homeowners), renter's property tax refund, or credit for military service in a combat zone due decedent

If there is more than one person eligible to claim the decedent's Minnesota refund or credit, all of the eligible persons must agree which one will receive the refund. That person must then have all the other eligible persons give their consent by signing this form.

Along with the person named below, we the undersigned have an equal right to receive the Minnesota tax refund or credit of _____ for the year _____. I/we hereby inform the Minnesota Department of Revenue that I/we waive any and all right to this refund or credit, and I/we give permission for the Minnesota Department of Revenue to issue a check for the full amount of the tax refund or credit to _____ only.

| | | | |
|-----------|------|-----------|------|
| Signature | Date | Signature | Date |
| Signature | Date | Signature | Date |