



Form M23, Claim for a Refund for a Deceased Taxpayer

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

Decedent's First Name and Initial	Last Name	Social Security Number
Claimant's First Name and Initial	Last Name	Social Security Number
Claimant's Address (street, apartment, route)	<input type="checkbox"/> Place an X if a foreign address	Decedent's Date of Death
City	State ZIP Code	Tax Year

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 next section and sign below:

- I am the decedent's surviving spouse.
- I am the decedent's dependent. *(To determine if you are a dependent, read "Who can claim the refund?" in the instructions on the back.)*
- 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.

If you are claiming the decedent's individual income tax refund and/or military service credit:

Check the one box that applies to you:

- | | |
|--|--|
| <ul style="list-style-type: none"> <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 the decedent's grandchild. | <ul style="list-style-type: none"> <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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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.

Signature of person claiming refund	Date	Daytime phone number
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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

Along with the person named above, I/we the undersigned have an equal right to receive the Minnesota tax refund or credit for the year and decedent above. 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 the claimant only.

Signature	Date	Signature	Date
Signature	Date	Signature	Date

Form M23 instructions

Purpose

Use Form M23 to claim a refund for a deceased taxpayer for:

- Property tax refund
- Individual income tax refund
- Credit for military service in a combat zone

Filling out the form

1. Complete the name and address section of the form.
2. Check the box that applies to you for the type of refund you are claiming.
Note: You must complete a separate form for each refund you are claiming.
3. Sign, date, and provide your phone number.
4. Complete the waiver at the bottom of this page if necessary.

Include the death certificate

Include a copy of the decedent's death certificate with the completed Form M23. Your claim cannot be processed without it.

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

Electronically

- For tax year 2016 or later, complete the electronic copy of Form M23 and attach a copy of the decedent's death certificate with your electronic return.
- For tax year 2015 or prior, fax a completed copy of Form M23 and the decedent's death certificate to 651-556-3124 **24 hours prior to filing your electronic return.**

On paper

- Include a completed Form M23 and a copy of the decedent's death certificate with the return you send.

If the decedent's return has already 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, mail the completed Form M23, a copy of the decedent's death certificate, the refund check, and any other enclosures to:

Minnesota Decedent Refund
Mail Station 4110
St. Paul MN 55146-4110

Note: If the refund has not been issued, fax the M23 and a copy of the decedent's death certificate to 651-556-3124.

If your claim is approved, the department will reissue the refund check with the information from the accepted Form M23.

Who can claim the refund?

Homestead Credit Refund (for Homeowners) or Renter's Property Tax Refund (Form M1PR)

If the decedent died before filing their Form M1PR or died after filing but before receiving the refund check, only the decedent's surviving spouse or dependent can claim the refund. 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 Homestead Credit Refund (for Homeowners) and Renters Property Tax Refund 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 you have been appointed as personal representative, you do **not** have to file this form. Instead, when you file the decedent's final tax return, enclose a copy of the court document showing your appointment as personal representative.

If no personal representative has been appointed, no surviving spouse, and the value of the estate is less than \$50,000, you are entitled to claim this refund for the decedent only if you are the first living person on the list on Form M23.

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 the form.

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 us to apply the refund or credit to the amount owed (including penalty and interest on the taxes). 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.