

**Claim for Refund on Behalf of Deceased Taxpayer**  
*Please print or type.*

OR OTHER TAX YEAR BEGINNING [M,M,D,D,Y,Y,Y,Y] AND ENDING [M,M,D,D,Y,Y,Y,Y].

<b>1</b> Decedent's Name (last, first, middle initial)		<b>2</b> Date of Death M M D D Y Y Y Y	<b>3</b> Decedent's Social Security No.
<b>4</b> Number and Street (permanent residence or domicile on date of death)		<b>5</b> City	State    Zip Code
<b>6</b> Name of Person Claiming Refund (last, first, middle initial)	<b>7</b> Relationship to Decedent	<b>8</b> Claimant's Social Security or Federal I.D. No.	
<b>9</b> Number and Street of Person Claiming Refund		<b>REVENUE USE ONLY. DO NOT MARK IN THIS AREA.</b>	
<b>10</b> City	State    Zip Code		
<b>11</b> I am filing this claim as ( <i>check only one box</i> ):			
<b>a</b> <input type="checkbox"/> Surviving spouse claiming a refund based on a joint return.		<b>88</b>	
<b>b</b> <input type="checkbox"/> Court Appointed Personal Representative for the decedent's estate. <i>Attach a court certificate (issued after death) showing your appointment.</i>		<b>81</b>	<b>80</b>
<b>c</b> <input type="checkbox"/> Person other than 11a or 11b claiming refund for the decedent's estate. <i>Complete Schedule A below, and attach a copy of the death certificate or proof of death. Please attach requested information and sign below. If you checked box 11c, complete Schedule A.</i>			

**SCHEDULE A: Complete only if you checked box (c) above.**

		YES	NO
<b>12</b> Did the decedent leave a will? .....	<b>12</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Has a personal representative been appointed for the estate of the decedent? .....	<b>12a</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> If "No", will one be appointed? .....	<b>12b</b>	<input type="checkbox"/>	<input type="checkbox"/>
If you answered "Yes" to 12a or 12b, do not file this form. The personal representative should file for the refund.			
<b>13</b> 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? .....	<b>13</b>	<input type="checkbox"/>	<input type="checkbox"/>
If you answered "No", a refund cannot be made until you submit a court certificate showing your appointment as personal representative or until you submit other evidence that you are entitled under state law to receive the refund.			

I request a refund of taxes overpaid by, or on behalf of, the decedent. Under penalties of perjury, I declare that the statements made on this form have been examined by me and to the best of my knowledge, they are true, correct and complete.

→ \_\_\_\_\_ Date \_\_\_\_\_  
Signature of Person Claiming Refund

**Instructions**

- **Attach this form to the front of the income tax return that would have been filed if the decedent had lived.**
  - If the refund is issued in the name of the decedent, it may be cashed with the endorsement of the executor or administrator of the estate.
  - Attach any required documents, certificates, etc., to this form.
  - For military personnel, the original or an authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of the decedent's death while in active service, or a death certificate issued by the Department of Defense will be sufficient proof of death.
  - As the surviving spouse or personal representative, you may be required to file a fiduciary return (Form 141AZ) for the decedent's estate. For further information concerning this form, call (602) 255-3381, or toll-free from area codes 520 and 928, call (800) 352-4090.
- NOTE:**  
If you are a surviving spouse who filed a joint return without Form 131 and you have already received a refund check in your name and your deceased spouse's name, you may return the joint-name check with Form 131. We will issue a new check in your name and we will mail the new check to you. If this applies to you, send Form 131 along with the joint-name check to: Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138.