



Statement of Person Claiming Refund Due a Deceased Taxpayer

Clear

See instructions on the reverse side.

Enter the year the decedent was due a tax refund:

Name of decedent (primary taxpayer if joint return)	Date of death	Decedent's social security number
Name of person claiming refund	Relationship to decedent	
Address	Telephone number	
City	State	ZIP Code

Check the box that applies to you. Check only one box.

- ☐ I have attached a copy of the court document showing my appointment as the personal representative of the decedent's estate. I am requesting a refund of taxes overpaid by or on behalf of the decedent.

Under penalty of perjury, I declare I have examined this claim and, to the best of my knowledge and belief, it is true, correct and complete.

Signature of court-appointed or certified representative

Date

- ☐ I am a successor (heir) of the decedent and meet the qualifications in the affidavit below. I am claiming any tax refund for the decedent's estate. I have completed the affidavit below and had it notarized. I truthfully signed the affidavit and do not need to file a probate and be appointed a personal representative to claim this refund.

Tax Refund Affidavit

To be used by heirs of deceased taxpayers for the collection of personal property of a small estate, under UCA §§75-3-1201 and 1202.

State of Utah County of ss.

I, Your name, being sworn, state that:

- This affidavit is made for the purpose of collecting a tax refund owed to Name of decedent, who died on Date of death
- I make this affidavit as the decedent's successor or the successor's representative.
- The combined value of all probate assets, reduced by liens and other claims against the estate, is not more than \$100,000.
- It has been at least 30 days since the date of death.
- A court has not appointed a personal representative and is not considering one.
- I am entitled to the state tax refund, plus any interest.

Subscribed and sworn to before me on
this ____ day of _____ 20____
by _____

Place notary stamp in space below

Signature of affidavit (survivor)

Notary signature

Who Must File

Use form TC-131 to claim a refund on behalf of a deceased taxpayer, if there is no surviving spouse. A surviving spouse who files a joint return with the deceased taxpayer is NOT required to file this form.

How to File

Attach form TC-131, along with any other required documents, to the deceased taxpayer's tax return.

Who Must Complete the Tax Refund Affidavit

The Affidavit must be completed by a successor (heir) of the decedent who:

1. meets the qualifications listed on the affidavit,
2. is not required to file a probate for the decedent's estate, and
3. is not required to be appointed as a personal representative to claim the decedent's refund.

The successor must have the affidavit notarized by signing it before a notary public.

If you are filing a joint return for the taxpayer and spouse, who both died during the year, enter only the primary taxpayer's name and Social Security number on this form.

Liability Release

The Tax Commission is not required to verify the truthfulness of the affidavit and is released from any liability that results from incorrectly paying money to someone other than the person entitled to it. See UCA §75-3-1202.



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