



(FORM IN-1310) REISSUANCE OF REFUND ISSUED TO A DECEASED PERSON

State Form 57193 (R3 / 4-26)
STATE COMPTROLLER
Approved by State Comptroller, 2023
Approved by State Board of Accounts, 2022

Tax year decedent was due a refund

Calendar year _____, or other tax year beginning _____, 20_____, and ending _____, 20_____; OR

Check this box **ONLY** if the refund was part of the Automatic Taxpayer Refund issued in 2022

For the purpose of this form, the "decedent" is the individual who is deceased and the "warrant" is the check number		
Name of decedent (note: list only one name; if a refund is claimed from a joint return and both spouses are deceased, complete a separate form for each)	Decedent's Social Security Number (as authorized by IC 4-1-8-1)	Decedent's date of death (mm/dd/yyyy)

To be completed by the individual who is attempting to claim the refund	
Full name (first, middle, and last)	Social Security Number (as authorized by IC 4-1-8-1)
Street address (use a P.O. Box <u>only</u> if the Post Office does not deliver to your home or apartment)	Telephone Number ()
City, State, and ZIP code (if you are using a foreign address, please refer to the instructions on Page 3.)	

PART I (required)
Check only one box that applies:
A. <input type="checkbox"/> Surviving spouse requesting reissuance of refund check issued to <u>both</u> the decedent and the spouse (if the check was issued only to the decedent, please check one of the boxes below)
B. <input type="checkbox"/> Court appointed or certified personal representative of the decedent's estate requesting reissuance of a refund check previously issued to the decedent.
C. <input type="checkbox"/> Person, other than A or B above, requesting reissuance of a refund check previously issued to the decedent. If marking this box, complete Part III below.

PART II (required): List the warrants you wish to have reissued	
Warrant #1	
Warrant number	Warrant amount \$
Warrant #2	
Warrant number	Warrant amount \$

PART III: Complete this part ONLY if you checked box "C" in PART I above.	
1. <input type="checkbox"/> Yes <input type="checkbox"/> No	Did the decedent leave a will? (A will likely specifies an estate's personal representative)
2. <input type="checkbox"/> Yes <input type="checkbox"/> No	Has a court appointed a personal representative for the estate? If yes, STOP. Only the personal representative may file for the refund. If no, go to question 3.
3. <input type="checkbox"/> Yes <input type="checkbox"/> No	If a court has <u>not</u> appointed a personal representative for the estate, will a personal representative be appointed for the estate? If yes, STOP. Only the personal representative may file for the refund.
4. <input type="checkbox"/> Yes <input type="checkbox"/> No	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? If you answered "no", a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under the law of the decedent's state of residence to receive the refund.

--Complete the second page--

**Failure to complete all the required section of the form will result in the form being discarded

PART IV: Notary Acknowledgment (required)

Signature of individual requesting notarization: _____

Date: _____

Subscribed and sworn to before me, a Notary Public, this _____ day of _____, _____

(Day)

(Month)

(Year)

(Notary Public Signature)

(Printed)

My Commission expires _____

(month, day, year)

Resident of _____ County, State of _____

(County of residence)

(State of residence)

****Mail completed form and copy of Death Certificate to State Comptroller, State House, 200 West Washington Street, Room 240, Indianapolis, IN 46204**

--See next pages for instructions--

Instructions for Form IN-1310

For the purposes of this form, the “decedent” is the individual who is deceased and the “warrant” is the check number. The purpose of Form IN-1310 is for the reissuance of refunds previously issued to a deceased individual. Along with this completed and notarized form, a copy of the death certificate for deceased individual to whom the warrant (or check) was issued needs to be included in the submission to the State Comptroller’s Office.

You may only use this form to claim a refund on behalf of one decedent. If you are requesting a refund check on behalf of two decedents listed jointly on a check, you must file a separate form for each decedent and use the same check number.

Do not return the original check unless requested by the State Comptroller or Department of Revenue. If the check is available, mark the check “VOID” and/or physically destroy the check once your check has been reissued.

If you are requesting the first-time issuance of a refund for a decedent, contact the Indiana Department of Revenue by calling (317) 232-2240 or visiting INTIME (<https://www.in.gov/dor/online-services/intime-tax-center/>) to use the direct message feature.

Personal Representative

For purposes of this form, a personal representative is the executor or administrator of the decedent’s estate, as appointed or certified by the court.

Foreign address

If your address is outside the United States or its possessions or territories, enter the information in the following order: city, province or state, and country. Follow the country’s practice for entering the postal code. Do not abbreviate the country name.

Part I Instructions

These options are listed to allow the Auditor of State to better understand the specific circumstances or reason as to why a check is being requested to be reissued, but to also ensure the correct form is being submitted.

Line A: Use this box only if you are a surviving spouse requesting a reissuance of a refund check issued jointly to you and your spouse. When approved, a new check will be mailed to you. Processing may take up to 6-10 weeks to complete.

Line B: Use this checkbox if you are the court-appointed personal representative of the decedent’s estate. You must attach court certification (Letters Testamentary or Letters of Administration) of your appointment as personal representative. If you have previously provided these documents to the State Comptroller to which you are sending this form, you may indicate “already provided.” Please note, if you already submitted this documentation to the Indiana Department of Revenue, you will be required to submit it again to the State Comptroller.

If an estate has been closed, use this box to request the refund. If a personal representative was appointed but is no longer available due to death or other incapacity and no replacement personal representative has been appointed, attach additional information explaining the circumstances and how any refund check should be issued.

Line C: Use this checkbox only if you are not the personal representative of the decedent’s estate. You must complete Part III of this form.

Part II Instructions

List all checks (or warrants) that you request be reissued. If you are requesting the reissuance of more than two refund checks, list each check separately and attach the list to this form. If you need assistance obtaining the check number, contact the Indiana Department of Revenue at (317) 232-2240.

Part III Instructions

If you marked Part I, Line C “yes,” you must complete this part of the form. Failure to complete this part of the form will result in the form being discarded.

If you marked Lines 2 and 3 as “no” AND Line 4 as “yes,” you can only use this form if the decedent’s probate estate is the decedent’s estate is less than \$50,000 (if the date of death is before July 1, 2022) or \$100,000 (if the date of death is after

Part III Instructions (continued)

June 30, 2022). If the probate estate exceeds these thresholds, the refund check can only be claimed by the personal representative.

“Probate estate” includes only property that is transferred by will or by the laws of intestate succession. The probate estate generally does not include property that is transferred by tenancy by the entirety, jointly held property with rights of survivorship, property with a transfer on death designation, or property that is held by a trust.

Part IV Instructions

The person completing this form must sign this form under penalty of perjury and in front of a notary.

Mailing of the Form – Original Signature Required

Please mail the completed form to:

**State Comptroller
Accounts Payable – IN-1310 Form
200 West Washington Street
Room 240
Indianapolis, IN 46204**