DELAWARE DIVISION OF REVENUE

2024 FORM PIT-CFR

CLAIM FOR REFUND DUE ON BEHALF OF DECEASED TAXPAYER

DECEDENT INFORMATION

TAXPAYER ID

DATE OF DEATH

FIRST NAME | M.I. | LAST NAME

ADDRESS

CITY | STATE | ZIP CODE

ESTATE INFORMATION

TAXPAYER ID

ESTATE NAME

ADDRESS

CITY | STATE | ZIP CODE

PART 1

CHECK THE BOX THAT APPLIES TO YOU (CHECK ONLY ONE BOX). MAKE SURE TO SIGN AND DATE IN PART 3 BELOW

A. ☐ Personal representative appointed or certified by court. You MUST attach a court certificate showing your appointment.

B. ☐ Person, other than A, claiming refund for the decedent's estate. Complete Part 2 and attach a copy of the death certificate or proof of death.

PART 2

COMPLETE THIS PART ONLY IF YOU CHECKED BOX B ABOVE	YES	NO
1. Did the decedent leave a will?	☐	☐
2a. Has a personal representative been appointed by a court for the estate of the decedent?	☐	☐
2b. If "NO", will one be appointed? **If 2a or 2b is answered "YES", the personal representative must file for the refund.**	☐	☐
3. 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 the answer to question 3 is "No", a refund cannot be made until you submit a court certificate showing your appointment as personal representative.

PART 3

SIGNATURE AND VERIFICATION (All filers must complete this part)

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.

YOUR SIGNATURE | DATE

Form to be submitted with the tax return seeking the refund.