



DELAWARE

2026
DIVISION OF REVENUE F O R M
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.