



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.