Michigan Department of Treasury
11 (Rev. 06-25)

FINAL DRAFT 06/13/2025

Claim for Refund Due a Deceased Taxpayer MI-1310

Issued under authority of Public Act 281 of 1967.

You must file this form to claim a refund that is being claimed for a deceased taxpayer.

INSTRUCTIONS: If you are the deceased's surviving spouse filing a joint return, **do not file this form**. If you are not a surviving spouse **include this form and all requested documents identified below with your MI-1040 return or credit form(s).** Some e-file software products may allow you to include the requested documents as attachments, when applicable. Type or print in blue or black ink.

THIS FORM MUST BE COMPLETED AND SIGNED BEFORE THE REFUND CAN BE ISSUED TO THE CLAIMANT.

Date Tax Year Began (MM-DD-YYYY)	Date Tax Year Ended (MM-DD-YYYY)
DECEASED	**CLAIMANT**
Name of Deceased	Name of Claimant
Date of Death (MM-DD-YYYY) Full Social Security No. (Example: 123-45-6789)	When you file a Michigan income tax return or credit for a deceased taxpayer, use your address, not the deceased's.
Home Address at Time of Death (No., Street or P.O. Box)	**Your** Address (No., Street or P.O. Box)
City or Town, State, ZIP Code	City or Town, State, ZIP Code

1. Are you the **court-appointed** personal representative for the estate?

☐ Yes. Include a copy of the entire court certificate **(Pages 1 and 2 of Letters of Authority, etc.)** verifying your appointment. **DO NOT** include the will, power of attorney or conservator/guardianship papers.

☐ No. Go to line 2 if you did not petition the court for legal documents.

2. Will you or someone else petition the court for Letters of Authority, etc.?

☐ Yes. A refund cannot be issued until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled, under state law, to receive the refund.

☐ No. Go to line 3.

3. Do you certify that you will distribute the refund according to the law of the state where the deceased was a resident?

☐ Yes. Include an authentic copy of the death certificate.

☐ No. Refund cannot be paid to claimant.

CERTIFICATION AND SIGNATURE

I request a refund of taxes overpaid or credit due on behalf of the deceased. I declare under penalty of perjury that I have examined this claim, and to the best of my knowledge, it is true and complete.

Signature of Claimant	Daytime Telephone Number	Date

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