



REQUEST FOR REFUND DUE FOR A DECEASED TAXPAYER

PRINT OR TYPE

Tax Period Begin Date: MMDDYYYY Tax Period End Date: MMDDYYYY

Name of Decedent Date of Death (MMDDYYYY) Taxpayer Identification Number

Number & Street Address (Permanent or Domicile on the date of death) City / Town State Zip Code + 4 (or Canadian Postal Code)

Name of Claimant Claimant Number & Street Address

City / Town State Zip Code + 4 (or Canadian Postal Code)

I am filing this statement as (check only one box):

- A. Surviving spouse, claiming a refund based on a joint return **OR** received a joint refund check but are requesting a new check in your name only. Attach a copy of the death certificate.
- B. Administrator or executor. Attach a court certificate showing your appointment and death certificate.
- C. Trustee of the trust. Attach a copy of the certificate of trust, trust affidavit, a copy of the trust, and a copy of the death certificate.

SIGNATURE AND VERIFICATION

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

Signature (in ink) of Claimant Today's Date (MMDDYYYY)

INSTRUCTIONS

WHO MUST FILE

If you are claiming a refund on behalf of a deceased taxpayer, you must file Form NH-1310.

WHERE TO FILE

Mail forms to the New Hampshire Department of Revenue Administration, Taxpayer Services Division, PO Box 3306, Concord, NH 03302-3306.

FORMS SHALL NOT BE FILED BY FAX OR EMAIL.

LINE A

Check the box on Line A if you are a surviving spouse filing a joint return but requesting a refund in your name only, or if you received a joint refund check but are requesting a new check in your name only. For either request, you must include a copy of the death certificate with a completed Form NH-1310. If you are requesting a new check in your name only, you must also return the joint refund check with Form NH-1310.

LINE B

Check the box on Line B only if you are the decedent's court-appointed administrator or executor. You must include a copy of the court certificate showing your appointment and a copy of the death certificate with the completed Form NH-1310. A copy of the decedent's will cannot be accepted as evidence that you are the personal representative.

LINE C

Check the box on Line C only if you are the trustee of the trust. You must file a certificate of trust, trust affidavit, a copy of the trust, and a death certificate with the completed Form NH-1310. A copy of the decedent's will cannot be accepted as evidence that you are the personal representative.

NEED HELP?

Call the Department of Revenue Administration, Taxpayer Services Division at (603) 230-5920. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.