

Statement of Person Claiming Refund Due a Deceased Taxpayer

See instructions on the reverse aside.

Enter the tax year the decedent was due a tax refund: _____

| | | |
|-----------------------------------------------------|---------------|-----------------------------------|
| Name of decedent (primary taxpayer if joint return) | Date of death | Decedent's social security number |
| Name of person claiming refund | | Relationship to decedent |
| Address | | Telephone number |
| City | State | ZIP Code |

Check the box that applies to you. Check only one box.

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| <input type="checkbox"/> I am the court appointed personal representative of the decedent's estate, request a refund of taxes overpaid by or on behalf of the decedent, and have attached a copy of the court document showing my appointment. Under penalty of perjury, I declare I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete. | |
| Signature of court-appointed or certified representative | Date |

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| <input type="checkbox"/> I am a successor (heir) of the decedent and meet the qualifications in the affidavit below and am claiming any refund for the decedent's estate. I have completed the affidavit below and had it notarized. I truthfully signed the affidavit and do not need to file a probate and be appointed a personal representative to claim this refund of taxes. | |
| <p>TAX REFUND AFFIDAVIT</p> <p>For collection of personal property pursuant to small estate proceeding in accordance with U.C. 75-3-1201 and 1202 (to be used by heirs of deceased taxpayers)</p> <p>State of Utah } County of _____ } ss.</p> <p>I, _____, being sworn, state that: (your name)</p> <p>1. This affidavit is made for the purpose of collecting personal property (in the form of a tax refund) of _____ who died on _____. (name of decedent)</p> <p>2. I make this affidavit as successor of the decedent or representative of successor.</p> <p>3. The value of the decedent's entire estate subject to administration, wherever located, excluding liens and encumbrances, does not exceed one hundred thousand dollars.</p> <p>4. At least thirty days have elapsed since the death of the decedent.</p> <p>5. No application or petition for the appointment of a personal representative is pending or has been granted in any jurisdiction.</p> <p>6. As the claiming successor of the decedent, I am entitled to payment or delivery of the state tax refund, plus applicable interest.</p> <p style="text-align: center;">Subscribed and sworn to before me on _____ Place notary stamp in space below this _____ day of _____ 20_____ by _____</p> | |
| Signature of affidavit (survivor) | Notary signature |
| X | X |

General Instructions for TC-131

Who must file:

Use form TC-131 to claim a refund on behalf of a deceased taxpayer, if there is no surviving spouse. A surviving spouse who files a joint return with the deceased taxpayer is NOT required to file this form.

How to file:

Attach form TC-131, along with any other required documents, to the deceased taxpayer's tax return.

Who must complete the Affidavit:

The Affidavit must be completed by a successor (heir) of the decedent who:

1. Meets the qualifications listed on the Affidavit;
2. Is not required to file a probate for the decedent's estate; and
3. Is not required to be appointed as a personal representative to claim the decedent's refund.

The successor (heir) must have the Refund Affidavit notarized by signing it before a Notary Public.

If you are filing a joint return for the taxpayer and spouse, who both died during the year, complete the Affidavit by entering only the primary taxpayer's name and Social Security number on the TC-131.

Liability Release:

U. C. section 75-3-1202 releases the State receiving the affidavit (without requiring them to verify its truthfulness) from any liability arising from incorrectly paying money to someone other than the person entitled to it.