

# STATEMENT OF PERSON CLAIMING AN INCOME TAX REFUND DUE A DECEASED TAXPAYER

Tax year decedent was due an income tax refund:

Calendar year \_\_\_\_\_, or other tax year beginning \_\_\_\_\_, \_\_\_\_\_, and ending \_\_\_\_\_, \_\_\_\_\_

<b>Please type or print</b>	Name of decedent		Date of death	Decedent's social security number
	Name of person claiming refund (your name will be added to the refund check)			
	Home address			Apartment number
	City, State, and ZIP			

**Part 1** Check the box that applies to you. Check only one box. Be sure to complete Part 3 below.

- A**  Court-appointed or certified personal representative. You may have to attach a court order showing your appointment. See instructions.
- B**  Person, **other** than A, claiming income tax refund for the decedent's estate. Also, complete Part II. You may have to attach a copy of the proof of death. See instructions.

**Part 2** Complete this part only if you checked the box on line B above.

	Yes	No
<b>1</b> Did the decedent leave a will? .....		
<b>2a</b> Has the court appointed a personal representative for the estate of the decedent? .....		
<b>2b</b> If you answered " <b>No</b> " to 2a, will one be appointed? .....		
If you answered " <b>Yes</b> " to 2a or 2b, the personal representative must file for the refund.		
<b>3</b> 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 you answered " <b>No</b> " to 3, a refund cannot be made until you submit a court order showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.		

**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.

Signature of person claiming refund ►

Date

# GENERAL INSTRUCTIONS

## PURPOSE OF FORM...

Use Form 507 to claim an income tax refund on behalf of a deceased taxpayer. Your name will be added to the refund check.

## WHO MUST FILE...

If you are claiming an income tax refund on behalf of a deceased taxpayer, you must file Form 507 unless **either** of the following applies:

- You are a surviving spouse filing an original or amended joint return with the decedent, OR
- You are a personal representative filing an Oklahoma income tax return for the decedent. If the refund is issued in the name of the decedent it may be cashed with the endorsement of the personal representative.

## PERSONAL REPRESENTATIVE...

For purposes of this form, a personal representative is the executor or administrator of the decedent's estate, as certified or appointed by the court. A copy of the decedent's will **cannot** be accepted as evidence that you are the personal representative.

## SPECIFIC INSTRUCTIONS

Do not file this form with the decedent's income tax return. If you have the original refund check, return it with this form. A new check will be issued in your name along with the decedent's. Mail this form, along with any required documentation, to:

**Oklahoma Tax Commission**  
**P.O. Box 26800**  
**Oklahoma City, OK 73126-0800**

### PART 1

#### Line A

Check the box on line A **only** if you are the decedent's court-appointed personal representative claiming a refund for the decedent on an **Oklahoma** Income Tax Return. You **must** attach a copy of the court order showing your appointment. If you have already sent the court order to the Oklahoma Tax Commission, complete Form 507 and write "Order Previously Filed" at the bottom of the form.

#### Line B

Check the box on line B if you are not a surviving spouse claiming a refund based on a joint return **and** there is no court-appointed personal representative. You must also complete Part 2. If you check the box on line B, you **must** attach the proof of death. If you have already sent the proof of

death to the Oklahoma Tax Commission, complete Form 507 and write "Proof of Death Previously Filed" at the bottom of the form.

The proof of death **must** be an original or certified copy of **either** of the following:

- The death certificate, or
- The telegram or letter from the Department of Defense notifying the next of kin of the decedent's death while in active service.

**Example.** Your father died on August 25. You are his sole survivor. Your father did not have a will and the court did not appoint a personal representative for his estate. Your father is entitled to a \$300 refund. To claim the refund, you must complete Form 507. You should check the box in Part 1, on line B, of Form 507 answer all the questions in Part 2, and sign your name in Part 3. You must also attach a copy of the death certificate or other proof of death. Your name will be added to the refund check.

### PART 2

#### Lines 1-3

If you checked the box on Part 1, line B, you must complete Part 2, lines 1 through 3.