

# Process for Deceased Taxpayers

- Who can file:
  - An appointed representative (must have legal documentation), a surviving spouse, or “personal representative”
- Paper File ALL returns for deceased taxpayers!
- How to file:
  - FEDERAL**
    - Form 1310 needs to be filed to claim a refund if person filing return is not surviving spouse or court appointed representative
      - In TaxSlayer go to “Misc Forms” “Form 1310”. REQUIRES the SSN of the person claiming the refund
      - Court appointed representatives do not need to file this form, but do need to attach proof of court appointment documentation to the return
    - Write the word **deceased**, the deceased person’s name and the date of death across the top
    - Signing the return
      - Any appointed representative must sign the return. If it's a joint return, the surviving spouse must also sign it.
      - If there isn’t an appointed representative, the surviving spouse filing a joint return should sign the return and write in the signature area labeled, filing as surviving spouse.
      - If there's no appointed representative and no surviving spouse, the person in charge of the deceased person’s property must file and sign the return as "personal representative."
  - State**
    - Form MI-1310 needs to be filed to claim a refund for state
      - In TS, go to “Michigan Return”, “Misc. Forms”, “Form MI-1310 Claim Of Refund Due A Deceased Taxpayer” and check YES to “Do you want to complete the MI-1310?” Then complete the form with the deceased taxpayers information and the person claiming the refunds information.
      - **Also attach:**
        - Court appointed representative - include a copy of the court certificate or letters of authority
        - If they are NOT the court appointed representative, attach a copy of the death certificate
      - Mail to: Michigan Department of Treasury, Lansing, MI 48956
    - Homestead Property Tax Credit and Home Heating Credits - Must be prorated based on number of days client was alive during the year