



# Claim to Refund Due a Deceased Person

For office use only
Date received

## Form 243

For calendar year \_\_\_\_\_

Decedent			Claimant		
Name of decedent			Name of claimant		
Date of death	Decedent's Social Security number (SSN)*		Claimant's Social Security number (SSN)		Phone
Street address (permanent residence or domicile on date of death)			Street address		
City	State	ZIP code	City	State	ZIP code

- Has a personal representative for the estate been appointed by the court? .....  Yes  No  
**Note:** If "Yes," the personal representative must claim the refund.
- Has a small-estate affidavit been filed with the county clerk? (ORS 114.515) .....  Yes  No  
**Note:** If "Yes," the responsible party on the small-estate affidavit must claim the refund.
- Has the probate or small estate closed? .....  Yes  No  
**Note:** If "Yes," claimant from number 6 below must claim the refund.
- If the estate is to be probated, I am filing this statement as a (check one box only):  
 (a)  Personal representative of estate. **(Attach a copy of court appointment.)**  
 (b)  Responsible party filing affidavit for a small estate. (ORS 114.515) **(Attach a copy of the affidavit.)**

### For nonprobated or closed estates—

- Does the total due the decedent (except for salary or wages) from all state of Oregon agencies exceed \$10,000? .....  Yes  No  
**Note:** If "Yes," you must file a small-estate affidavit or open a probate to receive the refund.

- If the estate isn't to be probated or probate has closed, I qualify for payment under one of the following kinship groups (check one box only):  
 Surviving spouse or registered domestic partner.  
 Trustee of a revocable inter vivos trust created by the decedent.  
 Children of the decedent or children of a deceased child of the decedent.  
 Parents of the decedent.  
 Brothers and/or sisters of the decedent.  
 Nephews and/or nieces of the decedent.

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**Attach a photocopy of the death certificate.**  
**If you have the original refund check, send it back with this form.**

### Signature and verification

I promise to use all of the money to pay the expenses of the last illness and funeral of the decedent if necessary. If, after payment of the check by the state treasurer, the decedent's estate is probated, I promise to account fully to the personal representative.

If nonprobated, I promise to account fully to other persons entitled to share in this refund. I understand that the state of Oregon isn't responsible for such accounting. I declare that there are no family members who are more closely related to the decedent.

I declare under the penalties of false swearing that the statements herein are true.

Signature of claimant	Phone	Date
<b>X</b>		

\*Social Security number is required for identification purposes. OAR 150-305-100. Return this form to: **Oregon Department of Revenue**

**955 Center Street NE  
Salem OR 97301-2555**

## General instructions

### Purpose of this form

Use **Form 243, Claim to Refund Due a Deceased Person**, 150-101-032, to claim a tax refund on behalf of a deceased taxpayer.

### Who should use this form?

An heir of a deceased taxpayer **must** file Form 243 to claim a refund when there is no trustee or court appointed representative.

If the court has appointed a personal representative, or a small-estate affidavit has been filed, Form 243 **isn't required**.

If you are a trustee of a revocable inter vivos trust (usually called a living trust), you should be able to cash a refund check issued in the name of the decedent. If you are unable to cash the check, return it with the completed Form 243 and a copy of the death certificate if at least six months have passed since the decedent died.

### What you need to know

#### For nonprobated or closed estates:

If you have received a check in the decedent's name and are unable to cash it, return the check and the completed Form 243 with a **copy of the death certificate attached**. The refund check may be reissued in the name of the claimant as indicated on Form 243.

#### For probated estates:

If the personal representative files this form to claim the deceased person's refund for the estate, attach a copy of the court appointment or a copy of the affidavit. The refund check will be issued in the deceased person's name, in care of the personal representative.

#### To avoid refund delays, remember to:

- Check **all** the boxes (either yes or no).
- **Attach a copy of the death certificate.**
- Attach a copy of the court appointment, if any.
- Have claimant sign the form.

### Have questions? Need help?

**General tax information**..... [www.oregon.gov/dor](http://www.oregon.gov/dor)  
Salem ..... (503) 378-4988  
Toll-free from an Oregon prefix ..... 1 (800) 356-4222

**Correspondence:** Oregon Department of Revenue  
955 Center Street NE  
Salem OR 97301-2555

#### Asistencia en español:

En Salem o fuera de Oregon ..... (503) 378-4988  
Gratis de prefijo de Oregon..... 1 (800) 356-4222

#### TTY (hearing or speech impaired; machine only):

Salem area or outside Oregon .....(503) 945-8617  
Toll-free from an Oregon prefix ..... 1 (800) 886-7204

**Americans with Disabilities Act (ADA):** Call one of the help numbers for information in alternative formats.