

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Improvements Are Required to Promptly Validate and Issue Manual Refunds Associated With Deceased Taxpayers

March 12, 2025

Report Number: 2025-IE-R012

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.

HIGHLIGHTS: Improvements Are Required to Promptly Validate and Issue Manual Refunds Associated With Deceased Taxpayers

Final Evaluation Report issued on March 12, 2025

Report Number 2025-IE-R012

Why TIGTA Did This Evaluation

We initiated this evaluation after an IRS employee expressed concerns that tax refunds associated with deceased taxpayers were not being processed timely. As such, the survivors of these deceased taxpayers are experiencing an undue hardship in receiving the tax refunds to which they are entitled.

A deceased taxpayer may be owed a refund from the IRS if they die before receiving a refund on a tax return they filed when alive, or if a tax return is filed on behalf of the deceased taxpayer. Often a taxpayer's surviving spouse, estate executor, or beneficiary files the tax return. When a complete tax return is filed on behalf of a deceased taxpayer, the IRS will systemically issue the refund to the claimant. However, if the IRS cannot systemically refund a deceased taxpayer's overpayment, a Form 1310, *Statement of Person Claiming Refund Due a Deceased Taxpayer*, or court certified documentation may be required to have the refund issued.

Impact on Tax Administration

Significant delays in processing decedent manual refunds could cause undue hardships on surviving spouses or other survivors and an increase in interest costs to the federal government.

What TIGTA Found

From January 2021 through July 2024, the IRS processed 609,953 manual refunds for deceased taxpayers. Our analysis found that the IRS took an average of 444 calendar days to process and issue these decedent's manual refunds.

Additionally, the IRS does not always [REDACTED]. Our review of 77 cases where the claimant selected Box C on Form 1310 (claimant was not a surviving spouse, or a court-appointed or certified personal representative) identified 58 cases (75 percent) where the claimant [REDACTED]. In some cases, refunds issued in this sample were as high as \$ [REDACTED], with an average of approximately \$4,752. IRS instructions on Form 1310 do not require [REDACTED] to the refund if Box C is selected.

The IRS is developing a program to either eliminate or significantly reduce the need for manual refunds for those who claim a deceased taxpayer's refund. However, this programming will not be implemented until the 2025 Filing Season.

Additionally, we found that the IRS has inadequate controls in place to verify that the interest calculated for manual refunds is accurate. From January 2021 through July 2024, the IRS issued 609,953 manual refunds associated with deceased taxpayers that included more than \$237 million in interest. We found that the IRS miscalculated the interest paid to claimants in 12 (13 percent) of a sample of 91 manual refunds issued. We estimate that 47,542 claimants may have been impacted by erroneous interest calculations and received either too much or too little in interest owed. There is the potential for human error involved in the manual refund process because it requires employees to manually enter the numbers on which interest is to be calculated.

What TIGTA Recommended

We made six recommendations to the Chief, Taxpayer Services, to improve the processing of manual refunds associated with deceased taxpayers. The recommendations include, coordinating with the appropriate IRS offices and senior officials to expedite the approval, funding, and implementation of a programming request to reduce the need for manual refunds; ensuring that the programming request has appropriate controls to accurately calculate interest owed to survivors or claimants; and providing additional guidance to IRS employees on deceased refunds to establish consistency in the processing of a survivor's claims. The IRS agreed with all six recommendations.



TREASURY INSPECTOR GENERAL

for Tax Administration

DATE: March 12, 2025

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM:

Nancy A. LaManna

A handwritten signature in cursive script that reads "Nancy LaManna".

Deputy Inspector General for Inspections and Evaluations

SUBJECT:

Final Evaluation Report – Improvements Are Required to Promptly Validate and Issue Manual Refunds Associated With Deceased Taxpayers (Evaluation No.: IE-24-012)

This report presents the results of our review to assess the Internal Revenue Service's processes and procedures for ensuring the timeliness and validity of manual refunds associated with deceased taxpayers. This evaluation was included in our Fiscal Year 2024 Annual Program Plan and addresses the major management and performance challenges of *Taxpayer Service* and *Taxpayer Rights*.

Management's complete response to the draft report is included as Appendix III. If you have any questions, please contact me or James A. Douglas, Director, Inspections and Evaluations.

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Background

We initiated this evaluation after we received concerns from an Internal Revenue Service (IRS) employee that tax refunds associated with deceased taxpayers were not being processed timely. As such, the survivors of these deceased taxpayers are experiencing an undue hardship in receiving the tax refunds to which they are entitled.

As of July 2024, the IRS reported 440,443 cases where a credit balance (refund due) exists on a deceased taxpayer's account.¹ The amounts associated with these cases total more than \$1.3 billion due to the survivors of deceased taxpayers. Figure 1 provides a breakdown by the age of the refund due.²

Figure 1: Inventory of Refunds Due for Deceased Taxpayers

Age of Refund Case	Volume of Refund Cases		Total Amount of Refund Cases
Up to 1 Year	49%	215,447	\$735,616,551
Greater than 1 Year, up to 2 Years	43%	187,336	\$473,519,719
Greater than 2 Years	9%	37,660	\$95,426,186
Totals		440,443	\$1,304,562,456

Source: TIGTA analysis of IRS Integrated Data Retrieval System data. Percentages do not total to 100 percent due to rounding.

Deceased taxpayers may be owed a refund by the IRS. This occurs when a taxpayer dies before receiving a refund on a tax return they filed when alive, or if a tax return is filed on their behalf after their death. Often, a taxpayer's surviving spouse, estate executor, or beneficiary does this.³

According to IRS guidelines, a surviving spouse, under certain circumstances, can file a joint tax return if no personal representative has been appointed before the due date for filing the final joint return for the year of death.⁴ A personal representative must file the final income tax return (Form 1040, *U.S. Individual Income Tax Return*, or 1040-SR, *U.S. Tax Return for Seniors*) of the decedent for the year of death and any tax returns not filed for preceding years. When a tax return is filed on behalf of a deceased taxpayer, the claimant must indicate that the taxpayer is deceased, include the date of death, and sign the return.

¹ This includes accounts that have been frozen with a credit balance and have a death indicator. According to the IRS, there are 320,295 records associated with statute cases and the IRS estimates that, after opening these cases, approximately 25 percent of these cases will not include deceased taxpayers. Statute cases are cases in which the timeliness of a claim must be reviewed before issuing a refund.

² Age of refund due was calculated by determining the difference between the case creation date and the date the data was retrieved on (July 13, 2024).

³ Tax returns can also be filed on behalf of a deceased taxpayer by anyone who is in charge of, or possession of, the decedent's property.

⁴ A final joint tax return with the decedent cannot be filed if the surviving spouse remarried before the end of the year of the decedent's death. The filing status of the decedent in this instance is married filing a separate return.

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If a return is filed with complete documentation, or if any missing documentation is obtained during processing, the refund will be issued to the claimant systemically. However, if a systemic refund cannot be issued, the overpayment (henceforth referred to as a refund) is frozen. If the IRS cannot systemically refund a deceased taxpayer’s overpayment, a claimant other than the decedent’s spouse must file a Form 1310, *Statement of Person Claiming Refund Due a Deceased Taxpayer*, or court certified documentation to have the refund issued. When filing a Form 1310, the claimant must provide the deceased’s:

- Name.
- Date of death.
- Social Security Number.

No other information regarding the decedent or their return information is required. However, the claimant must indicate the calendar or tax year for which the decedent was due a refund. The claimant must also select one of three boxes on Form 1310 to indicate how they may be entitled to the decedent’s refund:

- **Box A** – A surviving spouse requesting reissuance of a refund check received in the name of both the decedent and the surviving spouse.
- **Box B** – A court-appointed or certified personal representative.⁵
- **Box C** – A person, other than A or B, claiming a refund for the decedent’s estate.

Figure 2 provides an excerpt of Form 1310.

Figure 2: Excerpt From Form 1310⁶

<p>Form 1310 (Rev. December 2021) Department of the Treasury Internal Revenue Service</p>	<p>Statement of Person Claiming Refund Due a Deceased Taxpayer ▶ Go to www.irs.gov/Form1310 for the latest information. ▶ See instructions below and on back.</p>	<p>OMB No. 1545-0074</p> <p>Attachment Sequence No. 87</p>	
<p>Tax year decedent was due a refund: Calendar year _____, or other tax year beginning _____, 20____, and ending _____, 20____</p>			
Please print or type	<p>Name of decedent. If filing a joint return and both taxpayers are deceased, complete a Form 1310 for each. See instructions.</p>	<p>Date of death</p>	<p>Decedent's social security number</p>
	<p>Name of person claiming refund</p>		<p>Your social security number</p>
	<p>Home address (number and street). If you have a P.O. box, see instructions.</p>		<p>Apt. no.</p>
	<p>City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.</p>		
<p>Part I Check the one box that applies to you. You must also complete Part III below. See instructions.</p> <p>A <input type="checkbox"/> Surviving spouse requesting reissuance of a refund check received in the name of both the decedent and the surviving spouse.</p> <p>B <input type="checkbox"/> Court-appointed or certified personal representative (defined below). Attach a court certificate showing your appointment, unless previously filed.</p> <p>C <input type="checkbox"/> Person, other than A or B, claiming refund for the decedent's estate. Also, complete Part II.</p>			

Source: IRS.

⁵ Per IRS Publication 559, *Survivors, Executors, and Administrators* (2023), Form 1310 is not required if (1) the surviving spouse is filing a joint original or amended return claiming a refund, or (2) if the personal representative files the decedent’s original return with an attached court certificate showing the appointment.

⁶ Refer to Appendix III for a complete copy of Form 1310.

Process involving refund cases that require review and issuance of a manual refund

The IRS Accounts Management function's Accounts Maintenance Research Hold (AMRH) teams are responsible for processing refund cases associated with a deceased taxpayer where additional information is needed for the IRS to issue the refund. When an employee works one of these cases without a surviving spouse, they often need a completed Form 1310 or court documentation to prepare a manual refund. If there is a surviving spouse on the return, the manual refund may be issued without documentation. However, in many cases, the IRS does not know who to send the refund to and must identify a claimant.

Typically, an IRS employee will request a copy of the original tax return from IRS files or search other records to determine if a Form 1310 was filed, and then process the manual refund accordingly. If employees cannot locate a Form 1310 for a refund to be issued, employees must identify a claimant by issuing a Letter 18C, *Decedent Refund (Form 1310 Requested)*, to the address on record requesting a completed Form 1310 and supporting documentation from the claimant, as deemed appropriate, *e.g.*, court documentation or death certificate.

According to the IRS, taxpayer responses generally take three weeks to route to an employee once it has been received. However, IRS employees have indicated that sometimes it can take over a month before a taxpayer's response is routed to the employee. Once an employee has all the documentation required to issue a refund, they will prepare Form 5792, *Request for IDRS Generated Refund (IGR)*, (or Form 3753, *Manual Refund Posting Voucher*, for refunds above \$10 million) to have the refund released manually. After all supporting documentation is received, an IRS manager should complete and sign the form then send it to the appropriate IRS Submission Processing Accounting function to issue the refund.

If a claimant cannot be identified and the refund is not issued, the refund due to the deceased taxpayer will be released to the IRS excess collection file (XSF).⁷ If an overpayment in the XSF becomes eligible for refund, IRS employees may still retrieve the credit and issue a refund.

Results of Review

Our evaluation identified that significant delays exist in the IRS's processing of manual refunds associated with deceased taxpayer refund cases. From January 2021 through July 2024, the IRS processed 609,953 manual refunds for deceased taxpayers. For the 512,477 refunds where there was enough information to assess the timeliness of the refund, our analysis found that the IRS took an average of 444 days to process and issue these decedent manual refunds.⁸ While 211,498 cases (35 percent) took less than one year to issue the manual refunds, in nearly half of the remaining cases (49 percent) the manual refunds were issued after one year. These delays could cause undue hardships on surviving spouses or other survivors and increase

⁷ The XSF is a file within the IRS's Integrated Data Retrieval System used to store non-revenue receipt credits. Overpayments ineligible for refund due to statute expiration or unclaimed refunds are sent to the XSF to create a \$0 tax module.

⁸ Represents instances in which an AMRH casework was systemically generated as related to a deceased taxpayer who was owed a refund. Timeliness was calculated by determining the difference between the case creation date and the refund issuance date.

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interest paid by the federal government. Figure 3 represents the timeliness of processing manual refunds on decedent accounts.

Figure 3: Timeliness of Processing Decedent Manual Refunds

Timeliness (Includes Statute)	Refunds		Total Amount
Up to 1 Year	35%	211,498	\$1,056,123,525
Greater than 1 Year, up to 2 Years	40%	242,857	\$784,670,420
Greater than 2 Years	10%	58,122	\$215,806,806
Unable to Assess Timeliness ⁹	16%	97,476	\$1,005,432,555
Totals		609,953	\$3,062,033,306

Source: TIGTA analysis of TIGTA's Data Center Warehouse data. Percentages do not total to 100 percent due to rounding.

Our evaluation found that not all claimants may be entitled to a deceased taxpayer's refund. The IRS has processed refunds for individuals who identified as other than a surviving spouse or a court-appointed or certified personal representative [REDACTED]. In other instances, the IRS has processed manual refunds where the information provided was either inaccurate, incomplete, or missing.

We found that the guidance for processing and rejecting a Form 1310 is not clear and the procedures for rejecting claims may be inconsistent. As a result, some taxpayers may receive manual refunds where others have been rejected for similar reasons or errors on the documentation provided by the taxpayer.

In addition, our evaluation identified that in May 2023, the IRS Office of Information Technology denied a request to develop computer programming that would enable Accounts Management employees to systemically release refunds to surviving spouses, personal representatives, or beneficiaries claiming the refund. If implemented, the programming would significantly reduce the backlog of manual refund cases, provide relief, and reduce burden on those claiming the refunds as well as reduce processing costs and interest paid. In June 2024, we expressed concern that the Office of Information Technology denied the programming requests, and recommended that the IRS expedite the approval, funding, and implementation of the programming request. The IRS agreed with our recommendation and indicated that the programming will be implemented for the 2025 Filing Season.

We also found that the IRS does not have adequate processes to ensure that interest calculations associated with manual refunds are accurate. Our review of a statistical sample of 91 manual refunds issued from January 2022 to December 2023 found that the IRS miscalculated the interest paid for 12 (13 percent) of the 91 manual refunds.

Additionally, to ensure that manual refunds can be timely processed, the IRS should ensure that employees across the country have access to appropriate systems with a means to upload and retrieve documentation provided by taxpayers. The process that the IRS uses to request and

⁹ 97,476 refunds were associated with other IRS casework that lacked the information required to assess the timeliness of these cases.

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receive information from claimants and to send documentation to the appropriate employees working the cases is antiquated and should be modernized. IRS employees processing manual refunds have access to information and data, but do not have immediate access to scanned documentation or physical files needed to process manual refunds in a timely manner.

Procedures Allow for Individuals to Claim and Receive Decedent Tax Refunds

The IRS will accept, process, and issue a refund for claims submitted on Forms 1310 [REDACTED]. Specifically, our judgmental sample of 77 cases where the claimant selected Box C on Form 1310 identified that the IRS issued refunds in 58 cases (75 percent) where the claimant [REDACTED].¹⁰ Refunds issued in this sample ranged from as high as \$ [REDACTED] to as low as \$ [REDACTED], with an average of approximately \$4,752. This occurred because the IRS's guidance to taxpayers [REDACTED]. Specifically, guidance on the Letter 18C requests that the claimant submit a completed Form 1310 and include supporting documentation, *e.g.*, a death certificate. However, claimants that select Box C on Form 1310 [REDACTED]. Below is the description of Box C from Form 1310:

Box C – *A person, other than A or B, claiming refund for the decedent's estate.*

If you check the box C, the claimant must complete Part II of Form 1310. They must have proof of death which can include the death certificate, or the formal notification from the appropriate government office informing the next of kin of the decedent's death. However, the claimant is not required to send a copy of the death certificate or other proof of death unless the IRS requests supporting documentation.

According to local AMRH teams, the death certificate can be required in the unlikely situation that a date of death is not in the IRS Master File. However, requiring a claimant to provide a death certificate with each Form 1310 can reasonably assure the IRS that the claimant has a valid entitlement to the refund.

Additionally, our sampling included 14 manual refunds that were processed and issued [REDACTED].¹¹ These records were [REDACTED]. These refunds ranged from \$ [REDACTED] to \$ [REDACTED], with an average of \$3,744, and should not have been processed.

If the claimant selects Box B, the IRS requires court documentation that identifies the claimant as a person entitled to the decedent's refund. We reviewed a judgmental sample of 50 manual

¹⁰ A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population. A Box C claim is where the claimant was not a surviving spouse (Box A), or a court-appointed or certified personal representative (Box B).

¹¹ [REDACTED]

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refund records, from January 2022 through December 2023, where the claimant selected Box B on Form 1310. We identified two cases where the claimant failed to provide sufficient court documentation, but the IRS still issued the manual refund.

Recommendation 1: The Chief, Taxpayer Services, should require that additional documentation be provided with all Form 1310 filings.

Management's Response: IRS management agreed with this recommendation and stated that the requirements for satisfactory documentation will be evaluated and procedures will be updated accordingly.

Guidance and processes for rejecting incomplete Forms 1310 are inconsistent

We found that 20 (26 percent) of the 77 cases we reviewed had errors on Form 1310 and the refund was issued erroneously: Specifically:

- 18 were either missing the appropriate calendar or tax year, or the wrong year had been entered on Form 1310.

- [REDACTED]

- [REDACTED]

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When a claimant submits a Form 1310, they must identify the calendar or tax year for which the decedent was due a refund.

The IRS informed us that if a Form 1310 includes the wrong year, then the IRS employee should contact the claimant and request a new form with the appropriate year. Additionally, one Form 1310 cannot be used to claim multiple refunds due. For example, a Form 1310 for Calendar or Tax Year 2020 cannot be used to claim a refund due to a deceased taxpayer for Tax Year 2019. Similarly, a form with a missing year should not be used by the IRS and the claimant should resubmit a corrected Form 1310. The manual refund should not be processed unless the proper year is annotated on the Form 1310 and should be rejected if a corrected form was not received.

According to AMRH employees, when corresponding with or speaking to a claimant, they cannot instruct the taxpayer on how to complete Form 1310 or inform the taxpayer what is wrong with the form. Some of these AMRH teams have continued processing Forms 1310 when the year is incorrect or missing, and other teams will correct the year information on the form. In our analysis of manual refund cases, we found instances where the claimant would make a minor error to the year information and the IRS still accepted the Form 1310, *e.g.*, the decedent passed away in February 2020 and the claimant input Calendar or Tax Year 2020, when they should have written 2019 or the other appropriate year the decedent was due a refund.

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We cannot determine how many Forms 1310 have been rejected because the calendar or tax year information was missing or incorrect. The IRS does not track the number of Forms 1310 received that have been rejected or were unable to process because the documentation they received was inaccurate, incomplete, or required additional supporting documentation to process the refund.

Recommendation 2: The Chief, Taxpayer Services, should ensure that consistent guidance is provided to employees regarding how to handle a Form 1310 that has missing or erroneous calendar and tax year information.

Management's Response: IRS management agreed with this recommendation and plans to provide training to the managers and staff processing Form 1310 on management's expectation that procedures are followed consistently and uniformly at all processing locations.

Requested Computer Programming Changes to Reduce Taxpayer Burden on Survivors, Processing Costs, and Interest Are Ongoing

In January 2023, the former Wage and Investment Division submitted a programming request to the IRS Office of Information Technology to enable Accounts Management employees to systemically release a deceased taxpayer's refund to a surviving spouse, personal representative, or beneficiary claiming the refund.¹³ This would significantly reduce the backlog of these types of manual refund cases and provide relief and reduce burden on those claiming a decedent's refund. In addition, implementation of this programming would reduce IRS processing costs and interest paid. In May 2023, the IRS Office of Information Technology denied the programming request due to "insufficient funds."

The IRS subject matter experts estimate that the programming changes would eliminate the need for IRS employees to process an estimated 5,000 to 10,000 manual refunds per month and labor cost savings on the current manual refunds inventory would be approximately \$385,000 to \$770,000 per month.

Our evaluation found that implementing the programming request would result in additional savings to the federal government. Reducing backlogs could save millions of dollars in interest paid annually on manual refunds.¹⁴ We found that from January 2021 and December 2023, more than \$162 million in interest was paid to claimants. The programming request would not eliminate interest owed on the current backlog. However, interest would be significantly reduced as the age of the backlog is decreased. Figure 4 documents the total overpayments, interest, and refunds for decedent manual refunds issued from January 2021 to December 2023.

¹³ The programming request would create a new transaction code that would allow an IRS employee to release the refund when there is a second name line on the account and all applicable information is received or available, *e.g.*, a taxpayer's response to the Letter 18C that includes the completed Form 1310 and all supporting documentation, such as court documentation or a death certificate.

¹⁴ A savings to the federal government because interest is not paid from IRS appropriations. Disbursements for refunds are not a cost to the IRS, but rather a cost to the federal government's General Fund.

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Figure 4: Refunds and Interest Paid From January 2021 to December 2023¹⁵

Calendar Year Refund Issued	Number of Refunds	Total Overpayments	Total Interest	Total Refund
2021	103,308	\$482,401,911	\$28,711,224	\$511,113,134
2022	164,740	\$762,156,773	\$47,770,369	\$809,927,142
2023	195,786	\$918,268,460	\$85,682,305	\$1,003,950,765
Totals	463,834	\$2,162,827,144	\$162,163,898	\$2,324,991,041

Source: TIGTA analysis of TIGTA's Data Center Warehouse data.

Multiple employees engaging in nearly two hours of labor is currently required to process each manual refund and the process can result in interest computation errors. Implementing the programming request to systemically release such refunds would:

- Reduce IRS resources (labor and time).
- Reduce the interest paid on decedent refunds because each case could be processed faster.
- Provide relief, in the form of overdue payments, to survivors of decedents thus potentially reducing hardships these taxpayers may be experiencing as they wait for refunds due.

In June 2024, we sent an alert to the IRS noting our concern with the denial of the programming request that would enable Accounts Management employees to systemically release refunds associated with surviving spouses. We recommended that the Chief, Taxpayer Services:

Recommendation 3: Coordinate with the appropriate IRS offices and senior officials to expedite the approval, funding, and implementation of the programming request.

Management's Response to the Alert: The IRS agreed with our recommendation and indicated that the programming is in process and implementation is expected by mid-April 2025. The IRS stated that it will evaluate the programming upon implementation to ensure it is performing as intended.

Processes Do Not Ensure the Accuracy of Manual Refund Interest Calculations

The IRS has inadequate controls in place to verify that the interest due to taxpayers calculated for manual refunds is accurate. During Processing Years 2021 through 2024, the IRS issued 609,953 manual refunds associated with deceased taxpayers that included more than \$237 million in interest paid to taxpayers.

Our statistical sample of 91 manual refunds issued during this time found that the IRS miscalculated the interest paid to claimants on 12 (13 percent) of the 91 manual refunds

¹⁵ The numbers in Figure 4 are rounded; however, all totals are calculated based on actual numbers.

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issued.¹⁶ We estimate that 47,542 claimants may have been impacted by incorrect interest calculations and received either too much or too little in interest owed.¹⁷

Additionally, we identified and analyzed the records of 35 manual refunds issued from Tax Years 2017 through 2022, where the total interest paid was 30 percent or more of the refund due.¹⁸ We informed the IRS of these refunds, and the IRS confirmed that [REDACTED]

[REDACTED]. Erroneous interest paid to claimants ranged from nearly \$180,000 to less than \$10. Figure 5 represents the five most egregious cases where interest was erroneously calculated at 30 percent or more of the refund that was due to a claimant.

Figure 5: Five Most Egregious Interest Calculation Cases

Case	Overpayment Due	Erroneous Interest	Percentage of Overpayment	Actual Interest	Difference
1	\$ [REDACTED]	\$ [REDACTED]	[REDACTED] %	[REDACTED] ¹⁹	[REDACTED]
2	\$ [REDACTED]	\$ [REDACTED]	[REDACTED] %	\$ [REDACTED]	+ \$ [REDACTED]
3	\$ [REDACTED]	\$ [REDACTED]	[REDACTED] %	\$ [REDACTED]	+ \$ [REDACTED]
4	\$ [REDACTED]	\$ [REDACTED]	[REDACTED] %	\$ [REDACTED]	+ \$ [REDACTED]
5	\$ [REDACTED]	\$ [REDACTED]	[REDACTED] %	\$ [REDACTED]	+ \$ [REDACTED]

Source: TIGTA analysis of TIGTA's Data Center Warehouse data and the IRS's response from March 2024.

The potential for human error involved in the manual refund process, which unlike systemic refunds requires employees to manually enter the numbers on which interest is to be calculated, contributed to the erroneous interest payments. The IRS confirmed that, in these cases, IRS employees responsible for calculating the interest either erroneously:

- Computed the interest on the payment amount rather than the overpayment amount (e.g., a taxpayer owed \$1,000 and paid \$2,000, then the employee mistakenly calculated interest on the \$2,000 payment).
- Computed the interest on an incorrect amount (e.g., calculated interest on \$25,000 rather than \$2,500).

¹⁶ Our sample was selected using a 95 percent confidence interval, 3.57 percent error rate, and ± 7.4 percent precision factor.

¹⁷ The projection is based on 12 (13 percent) of 91 randomly sampled cases. The point estimate projection is based on a two-sided 95 percent confidence interval. We are 95 percent confident that the range of potential erroneous interest calculations (either too high or too low) is between 25,253 and 78,958 manual refunds.

¹⁸ We used 30 percent as a benchmark to identify potentially overstated interest calculations; however, errors made during processing could have over or understated the interest paid with a refund.

¹⁹ [REDACTED]

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- Computed the interest using a wrong date on the deceased taxpayer's account (*e.g.*, interest calculation was based on the tax return received date instead of the tax return processable date).²⁰
- Computed the interest using an erroneous date (*e.g.*, the date entered was June 1, 2023, instead of the appropriate date of June 1, 2013).

Interest calculation errors on manual refunds can result in interest being erroneously granted to or withheld from claimants.

Recommendation 4: The Chief, Taxpayer Services, should ensure that the decedent refund programming request has appropriate controls to systemically calculate the accurate interest owed to survivors or claimants and avoid overpaying and underpaying interest on the refunds.

Management's Response: IRS management agreed with this recommendation. The IRS stated that when the ability to systemically issue refunds on behalf of decedent accounts is achieved, the amount of interest due will also be calculated systemically and will eliminate the need for manual computations of refund interest.

Limited Employee Access to Taxpayer Documentation and Unclear Guidelines Result in Additional Wait Times for Surviving Claimants

IRS employees processing manual refunds do not have access to the systems and documentation that would allow them to more readily retrieve the information needed to resolve cases quickly. Whenever a claimant cannot be identified or documentation to issue a refund is not available, employees must send a Letter 18C to the address on record and request a completed Form 1310 or court documentation. Employees have the option to include their fax number for the taxpayer to send their response. After the letter is sent, employees must suspend the case and allow the claimant 90 calendar days to respond to the request.²¹

If a claimant responds to the IRS's request by mail, these responses are typically routed to the assigned employee within 30 calendar days of receipt. However, this does not always happen. Mailed responses to Letter 18Cs must physically be placed in an employee's mailbox instead of being sent electronically. Additionally, based on our discussions with local AMRH teams, claimant responses can take significantly longer than 30 calendar days, putting the overpayment at risk of being placed in the XSF and further burdening the claimant. Sometimes the claimant's response may be miscategorized by the IRS and result in the creation of a separate case that is not assigned to the employee who sent the Letter 18C.

²⁰ The return received date, or April 15th, of the current tax year (whichever is later) is typically when credit interest begins accruing on taxpayer accounts. However, if a return is incomplete for processing, it will be updated with a return processable date once the missing information is received. The latter serves as the begin date for interest accrual when present.

²¹ If a response is not received within the time frame, employees are instructed to place the overpayment into the XSF and close the case. Documentation received after the case is closed may still be considered. However, employees must retrieve the credit from the XSF before preparing a manual refund.

Improvements Are Required to Promptly Validate and Issue Manual Refunds Associated With Deceased Taxpayers

The system currently being used by AMRH teams is the Accounts Management Services Transcripts.²² Under the current inventory system, there is no ability to upload supporting case documents.

We have also been made aware of instances where claimants have sent a Form 1310 multiple times over the course of a year with no refund being issued. Claimant's may call a toll-free telephone line for assistance when claiming a deceased taxpayer's refund. However, instructions for IRS Customer Service Representatives are unclear and do not assist the claimant with their claim. Instead, IRS employees often tell claimants to resubmit the Form 1310. IRS internal guidelines do not advise employees to take any action to obtain the Form 1310 while assisting claimants on the telephone and to route it to an employee assigned to the case. The same guidance applies to Individual Taxpayer Advisory Specialists who provide taxpayers with in-person assistance at Taxpayer Assistance Centers.

Ensuring that employees who are assigned to decedent refund cases receive and have access to claimant responses and correspondence is essential to the timely issuance of refunds to survivors.

The Chief, Taxpayer Services, should:

Recommendation 5: Update internal guidelines to advise Individual Taxpayer Advisory Specialists and Customer Service Representatives to obtain a Form 1310 while assisting taxpayers and electronically route the document to employees assigned to the case.

Management's Response: IRS management agreed with this recommendation. The IRS stated that with the implementation of the electronic workflow (see Recommendation 6), employees receiving Form 1310 will have the ability to upload the form and associated documents for routing to the appropriate staff that can act upon them. In the interim, the IRS will evaluate existing procedures and identify where revisions may be needed prior to delivery of the new workflow process.

Recommendation 6: Develop procedures to upload claimant responses enabling assigned employees to electronically access supporting documentation for decedent refund cases.

Management's Response: IRS management agreed with this recommendation and stated that they are developing a workflow that will permit personal representatives of decedents to provide Form 1310 and supporting documentation to the IRS electronically. Similarly, employees assisting these individuals or employees handling incoming mail receipts will also have the ability to upload the documents for routing to the appropriate processing staff. The IRS expects that the process will be piloted during Calendar Year 2025, with full implementation in 2026.

²² Account Management Services provides a common user interface that allows users to update taxpayer accounts, view history and comments from other systems and access a variety of case processing tools. IRM 21.2.1.8, *Account Management Services (AMS)* (October 2024).

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this evaluation was to assess the IRS's processes and procedures for ensuring the timeliness and validity of manual refunds associated with deceased taxpayers. To accomplish our objective, we:

- Identified reductions to taxpayer burden and operating costs (interest due) that could be achieved if the IRS implemented a program to systemically issue refunds to survivors of deceased taxpayers.
- Evaluated whether the IRS accepts, processes, and issues refunds for claims submitted on Form 1310 [REDACTED] by reviewing two judgmental samples from a population of 360,526 manual refunds issued from Jan. 1, 2022, through Dec. 28, 2023.¹ Specifically, we reviewed a judgmental sample of 50 manual refund cases where the claimant selected Box B on Form 1310 and 77 cases where the claimant selected Box C on Form 1310.
- Evaluated the accuracy of interest calculated by reviewing a statistical sample of 91 manual refunds from a population of 360,526 manual refunds issued from Jan. 1, 2022, through Dec. 28, 2023. We used a 95 percent confidence interval, 3.57 percent error rate, and ± 7.4 percent precision factor to select a sample.

Performance of This Review

This review was performed with information obtained from the IRS Taxpayer Services in Atlanta, Georgia; Andover, Massachusetts; Kansas City, Missouri; and Ogden, Utah during the period March through August 2024.

We conducted this evaluation in accordance with the Council of the Inspectors General for Integrity and Efficiency Quality Standards for Inspection and Evaluation. Those standards require that the work adheres to professional standards of independence, professional care and quality assurance, and followed procedures to ensure accuracy of the information presented. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

Major contributors to the report were James Douglas, Director; John da Cruz, Manager; Kasey Callahan, Evaluator; and Isaac Human, Evaluator.

Data Validation Methodology

We performed tests to assess the reliability of data from the Treasury Inspector General for Tax Administration Data Center Warehouse and the IRS Integrated Data Retrieval System. We evaluated the data by (1) performing electronic testing of required data elements, (2) reviewing existing information about the data and the system that produced them, and (3) interviewing agency officials knowledgeable about the data. We determined that the data were sufficiently reliable for purposes of this report.

¹ A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population.

Outcome Measures

This appendix presents detailed information on the measurable impact that our recommended corrective actions will have on tax administration. These benefits will be incorporated into our Semiannual Report to Congress.

Type and Value of Outcome Measure:

- Funds Put to Better Use – Potential; \$4,681,909 in labor cost associated with the 440,443 case backlog of pending decedent refund issuance. (see Recommendation 1).

Methodology Used to Measure the Reported Benefit:

The IRS estimates that the cost associated with a manual refund is \$71.53 per Form 5792, and \$81.92 per Form 3753. Implementing the programming request will eliminate Accounting's role which is estimated at \$10.63 per manual refund. We estimate that \$4.68 million (440,443 x \$10.63 = 4,681,909) will be saved on labor costs.¹

Type and Value of Outcome Measure:

- Funds Put to Better Use – Potential; \$16,804,354 in interest owed on 90,132 cases with refunds due on a taxpayer's account that has been identified as deceased. (see Recommendations 1 and 2).

Methodology Used to Measure the Reported Benefit:

For the period Jan. 1, 2022, through Dec. 31, 2023, the IRS issued 360,526 manual refunds (an average of 180,263 refunds per year) averaging \$4,661.04 per refund. AMRH employees estimate that an individual employee can process 10 to 30 manual refunds per day. However, they estimate that, with the planned programming request and all supporting documentation in place, an employee could process 50 to 100 decedent refunds per day. For this estimation, our office is considering a more conservative increase of 50 percent in additional decedent refunds being processed. We estimate that on average an additional 90,132 (50 percent of 180,263) decedent refunds could be processed by the IRS resulting in approximately \$16.8 million in interest savings [$\$4,661.04$ (the average refund amount) x $.08$ (8 percent annual interest rate) x $90,132$ (the estimated increase in processing cases) = $\$33,608,709$ in interest owed. Approximately half of this interest could be saved ($\$16,804,354$) by not allowing these accounts to remain in the backlog and accumulate more interest owed over time].

This would be a savings to the federal government's General Fund and not IRS appropriations.

¹ We can assume that there will be ebbs and flows to the creation of new cases as older cases are processed. Therefore, this is based on the current backlog being affected by the programming request. This does not account for new receipts and does not net the cost of issuing a systemic refund versus a manual refund.

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Management's Response: IRS management disagreed with the determination or calculation of funds that could be put to better use for the second outcome measure (\$16.8 million owed on 90,132 cases). IRS management agreed that a portion of the refund interest is attributed to the length of time taken to resolve the case; however, they stated that in almost every case, the interest begins to accrue before the information needed to resolve the suspended credit can be obtained and acted upon. The IRS stated that they are required by statute, with certain narrowly defined exceptions, to pay interest when refunding overpayments of tax.

Office of Inspections and Evaluations Comment: As explained in the prior sections, we believe our calculation of the estimate takes a reasonable approach to the interest that can be saved by the federal government. We are estimating an interest savings on a portion of the backlog by processing manual refunds quicker and not allowing these accounts to remain in the backlog and accumulate more interest owed over time. We agree that interest will continue to accrue on all refunds until the required information is received and the refund is issued.

Management's Response to the Draft Report



CHIEF
TAXPAYER SERVICES

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

January 17, 2025

MEMORANDUM FOR RUSSELL P. MARTIN
DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND
EVALUTATIONS

FROM: Kenneth C. Corbin  Chief, Taxpayer Services Division Date: 2025.01.17
10:41:50 -05'00'

SUBJECT: Draft Evaluation Report – Improvements Required to Promptly
Validate and Issue Manual Refunds Associated With Deceased
Taxpayers (Evaluation No.: IE-24-012)

Thank you for the opportunity to review and provide comments on the subject draft report. In 2017, programming was implemented to prevent the systemic issuance of refund checks in the names of decedents whenever a credit balance was created on their account. The majority of refunds attributed to overpayments claimed on filed returns are issued systemically as processes are in place to confirm the presence of Form 1310, *Statement of Person Claiming Refund Due a Deceased Taxpayer*, or other acceptable documentation clearly identifying the person claiming the refund on behalf of the decedent. When such documentation is missing and there is an indication the person for whom the return is being filed is deceased, the return is held from further processing, and we will correspond to obtain the requisite documents that will permit continued processing. When returns are allowed to complete processing, the refunds are issued in the name of the designated representative.

When conditions occur that result in a credit balance without a return being filed, such as payments received on account that exceed the assessed balance from previous periods or a return filed by a living person who passes away before the return completes processing, an overpayment will occur. In these cases, if there is not a surviving spouse present on a joint account, we are unable to identify the person entitled to the refund or to whom the payment should be made. The credit balance is suspended, and the account is referred to our Accounts Management function for resolution. Upon resolution, a manual refund is issued that will bypass the systemic controls otherwise preventing disbursement of a refund on the account.

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As the name implies, the manual refund process is labor intensive in the respect that it requires employees to complete the refund request paperwork, which goes through at least two levels of additional review before issuance. As noted in the report, employees are also required to calculate credit interest on any amount due and, although the calculation is automated, it requires accurate inputs with respect to interest start and stop dates and the principal amount on which interest is to be calculated. Programming is expected to be implemented in April 2025 that will permit employees processing these refund claims to update accounts with the additional information identifying the representative of the decedent and releasing the refund for systemic payment. When this occurs, interest will be systemically calculated without employee action.

We have also initiated development of an electronic workflow that will automate the intake, assignment, routing, and processing of Form 1310 and related documentation. The Enterprise File Storage (EFS) system was developed during the early stages of the COVID-19 pandemic as a means by which to receive administrative forms and documents from taxpayers and their representatives, and route them digitally to employees working the respective cases or programs, and maintain the digital image in a database archive. The EFS system uses a nimble approach to address specific program needs without complex programming. It is modular by design and can be scaled to accommodate new workflow processes. The EFS will permit taxpayers or their representatives to submit Form 1310 and accompanying documents electronically, through the Document Upload Tool at IRS.gov or through facsimile services. Adding Form 1310 processing to the EFS system, as well as the programming that will permit the elimination of manual refunds to resolve these cases, is a direct result of supplemental modernization funding received through the Inflation Reduction Act of 2022¹.

We agree with the recommendations made in the report and our responses are provided in the enclosed attachment. We do not agree with the proposed Outcome Measure of \$16.8 million in refund interest due on decedent accounts, as also explained in the attachment. If you have any questions, please contact me, or a member of your staff may contact Customer Account Services Director, Joseph Dianto, at 470-639-3504.

Attachment

¹ Pub. L. 117-169

**Improvements Are Required to Promptly Validate and Issue
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Attachment

Recommendations

RECOMMENDATION 1

The Chief, Taxpayer Services, should require that additional documentation be provided with all Form 1310 filings.

CORRECTIVE ACTION

We agree with the recommendation. The requirements for satisfactory documentation will be evaluated and our procedures will be updated accordingly.

IMPLEMENTATION DATE

June 15, 2025

RESPONSIBLE OFFICIAL

Director, Accounts Management, Customer Account Services, Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN

We will monitor this corrective action as part of our internal management control system.

RECOMMENDATION 2

The Chief, Taxpayer Services, should ensure that consistent guidance is provided to employees regarding how to handle a Form 1310 that has missing or erroneous calendar and tax year information.

CORRECTIVE ACTION

We agree with the recommendation and will provide training to the managers and staff processing Form 1310, *Statement of Person Claiming Refund Due a Deceased Taxpayer*, on the importance of and management's expectation that procedures are followed consistently and uniformly at all processing locations.

IMPLEMENTATION DATE

November 15, 2025

RESPONSIBLE OFFICIAL

Director, Accounts Management, Customer Account Services, Taxpayer Services Division

CORRECTIVE ACTION MONITORING PLAN

We will monitor this corrective action as part of our internal management control system.

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Recommendation

On June 4, 2024, we sent an email alert to the IRS noting our concern with the denial of the programming request that would enable Accounts Management employees to systemically release refunds associated with surviving spouses. We recommended that the Chief, Taxpayer Services:

RECOMMENDATION 3 (Email Alert)

Coordinate with the appropriate IRS offices and senior officials to expedite the approval, funding, and implementation of the programming request.

CORRECTIVE ACTION

We agree with the recommendation. The programming changes to permit systemic issuance of refunds on behalf of decedent accounts was approved on July 18, 2024. The work is in process and implementation is expected by mid-April 2025. We will evaluate the programming upon implementation to ensure it is performing as intended.

IMPLEMENTATION DATE

July 15, 2025

RESPONSIBLE OFFICIAL

Director, Accounts Management, Customer Account Services, Taxpayer Services
Division

CORRECTIVE ACTION MONITORING PLAN

We will monitor this corrective action as part of our internal management control system.

Recommendation

RECOMMENDATION 4

The Chief, Taxpayer Services, should ensure that the decedent refund programming request has appropriate controls to systemically calculate the accurate interest owed to survivors or claimants and avoid overpaying and underpaying interest on refunds.

CORRECTIVE ACTION

We agree with the recommendation. Implementation of the programming discussed previously, will eliminate the need for manual computations of refund interest. When the ability to systemically issue refunds on behalf of decedent accounts is achieved, the amount of interest due will also be calculated systemically, using existing programming.

IMPLEMENTATION DATE

July 15, 2025

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RESPONSIBLE OFFICIAL

Director, Accounts Management, Customer Account Services, Taxpayer Services
Division

CORRECTIVE ACTION MONITORING PLAN

We will monitor this corrective action as part of our internal management control system.

Recommendations

The Chief, Taxpayer Services, should:

RECOMMENDATION 5

Update internal guidelines to advise Individual Taxpayer Advisory Specialists and Customer Service Representatives to obtain a Form 1310 while assisting taxpayers and electronically route the document to employees assigned to the case.

CORRECTIVE ACTION

We agree with the recommendation. With implementation of the electronic workflow more thoroughly discussed under Recommendation 6, employees receiving Form 1310 will have the ability to upload the form and associated documents for routing to the appropriate staff that can act upon them. In the interim, we will evaluate existing procedures and identify where revision may be needed prior to delivery of the new workflow process.

IMPLEMENTATION DATE

October 15, 2026

RESPONSIBLE OFFICIAL

Director, Accounts Management, Customer Account Services, Taxpayer Services
Division

CORRECTIVE ACTION MONITORING PLAN

We will monitor this corrective action as part of our internal management control system.

RECOMMENDATION 6

Develop procedures to upload taxpayer responses enabling assigned employees to electronically access supporting documentation for decedent refund cases.

CORRECTIVE ACTION

We agree with this recommendation. A workflow is in the beginning stages of development that will permit personal representatives of decedents to provide Form 1310 and supporting documentation to the IRS electronically. Similarly, employees

**Improvements Are Required to Promptly Validate and Issue
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assisting these individuals or employees handling incoming mail receipts will also have the ability to upload the documents for routing to the appropriate processing staff. As noted previously, the project is in preliminary development; however, our expectation is that the process will be piloted during calendar year 2025, with full implementation in 2026.

IMPLEMENTATION DATE

October 15, 2026

RESPONSIBLE OFFICIAL

Director, Accounts Management, Customer Account Services, Taxpayer Services
Division

CORRECTIVE ACTION MONITORING PLAN

We will monitor this corrective action as part of our internal management control system.

OUTCOME MEASURE: Funds Put to Better Use

We disagree with the Outcome Measure of \$16.8 million owed on 90,132 cases being funds that could be put to better use. The IRS is required by statute, with certain narrowly defined exceptions, to pay interest when refunding overpayments of tax. Interest is paid in return for the use of money. We agree that a portion of the refund interest is attributed to the length of time taken to resolve the case; however, in almost every case, the interest clock has started to run before the information needed to resolve the suspended credit can be obtained and acted upon. Nevertheless, credit interest is paid in exchange for the use of money, to make the recipient whole with respect to the period between when the debt was created and when it was paid. Until payment, the government has full use and control of the funds, which can be held in deposits, used to purchase goods or services, or to satisfy other government obligations. Were the funds not obtained from tax receipts or other reserves on deposit, the government would issue debt to obtain the needed funds and would still incur an interest expense.

**Form 1310, Statement of Person Claiming Refund
Due a Deceased Taxpayer**

<p>Form 1310 (Rev. December 2021) Department of the Treasury Internal Revenue Service</p>	<p>Statement of Person Claiming Refund Due a Deceased Taxpayer ▶ Go to www.irs.gov/Form1310 for the latest information. ▶ See instructions below and on back.</p>	<p>OMB No. 1545-0074 Attachment Sequence No. 87</p>			
<p>Tax year decedent was due a refund: Calendar year . . . or other tax year beginning . . . , 20 . . . and ending . . . , 20 . . .</p>					
<p>Please print or type</p>	<p>Name of decedent. If filing a joint return and both taxpayers are deceased, complete a Form 1310 for each. See instructions.</p>		<p>Date of death</p>	<p>Decedent's social security number</p>	
	<p>Name of person claiming refund</p>		<p>Your social security number</p>		
	<p>Home address (number and street). If you have a P.O. box, see instructions.</p>			<p>Apt. no.</p>	
	<p>City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.</p>				
<p>Part I Check the one box that applies to you. You must also complete Part III below. See instructions.</p>					
<p>A <input type="checkbox"/> Surviving spouse requesting reissuance of a refund check received in the name of both the decedent and the surviving spouse.</p> <p>B <input type="checkbox"/> Court-appointed or certified personal representative (defined below). Attach a court certificate showing your appointment, unless previously filed.</p> <p>C <input type="checkbox"/> Person, other than A or B, claiming refund for the decedent's estate. Also, complete Part II.</p>					
<p>Part II Complete this part only if you checked the box on line C above.</p>					
				Yes	No
1 Did the decedent leave a will?					
2a Has a court appointed a personal representative for the estate of the decedent?					
b If you answered "No" to 2a, will one be appointed?					
If you answered "Yes" to 2a or 2b, the personal representative must file for the refund.					
3 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 "No" to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.					
<p>Part III Signature and verification. All filers must complete this part.</p>					
<p>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.</p>					
<p>Signature of person claiming refund ▶</p>			<p>Date ▶</p>		
<p>Phone no. (optional)</p>					
<p>General Instructions</p> <p>Future developments. For the latest information about developments related to Form 1310 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1310.</p> <p>Purpose of Form Use Form 1310 to claim a refund on behalf of a deceased taxpayer.</p> <p>Who Must File If you are claiming a refund on behalf of a deceased taxpayer, you must file Form 1310 if: • You are NOT a surviving spouse filing an original or amended joint return with the decedent; and • You are NOT a personal representative (defined later) filing, for the decedent, an original Form 1040, 1040-SR, 1040A, 1040EZ, 1040NR, or 1040-NR that has the court certificate showing your appointment attached. Example. Assume Mr. Green died on January 4 before filing his tax return. On April 3 of the same year, you were appointed by the court as the personal representative for Mr. Green's estate and you file Form 1040 for Mr. Green. You do not need to</p>			<p>file Form 1310 to claim the refund on Mr. Green's tax return. However, you must attach to his return a copy of the court certificate showing your appointment.</p> <p>Where To File If you checked the box on line A, you can return the joint-name check with Form 1310 to your local IRS office or the Internal Revenue Service Center where you filed your return. If you checked the box on line B or line C, then: • Follow the instructions for the form to which you are attaching Form 1310; or • Send it to the same Internal Revenue Service Center where the original return was filed if you are filing Form 1310 separately. If the original return was filed electronically, mail Form 1310 to the Internal Revenue Service Center designated for the address shown on Form 1310 above. See the instructions for the original return for the address.</p> <p>Personal Representative For purposes of this form, a personal representative is the executor or administrator of the decedent's estate, as appointed or certified by the court. A copy of the decedent's will cannot be accepted as evidence that you are the personal representative.</p>		
<p>For Privacy Act and Paperwork Reduction Act Notice, see page 2.</p>			<p>Cat. No. 11566B</p>		
			<p>Form 1310 (Rev. 12-2021)</p>		

Source: IRS.

Abbreviations

AMRH	Accounts Maintenance Research Hold
IRS	Internal Revenue Service
TIGTA	Treasury Inspector General for Tax Administration
XSF	Excess Collection File



**To report fraud, waste, or abuse,
contact our hotline on the web at
<https://www.tigta.gov/reportcrime-misconduct>.**

**To make suggestions to improve IRS policies, processes, or systems
affecting taxpayers, contact us at www.tigta.gov/form/suggestions.**

Information you provide is confidential, and you may remain anonymous.