



011470310000

FR-147

Attach to decedent's return (Form D-40)

**Statement of Person Claiming
Refund Due a Deceased Taxpayer**
Government of the District of Columbia
Office of Tax and Revenue

1	Tax year for which decedent was due a refund: Calendar year _____, or other tax year beginning _____ and ending _____																							
	Name of decedent:	Date of death	Social Security Number of decedent _____-_____-_____-_____-_____-_____-																					
	Name of person claiming refund _____																							
	Address (number and street) _____																							
	City or town, state, and zip code _____																							
2	I AM FILING THIS STATEMENT AS – <table style="width: 100%;"><tr><td rowspan="3" style="vertical-align: middle;">Check Only One Box</td><td><input type="checkbox"/> SURVIVING WIFE</td><td><input type="checkbox"/> ADMINISTRATOR</td><td rowspan="3" style="vertical-align: middle; font-size: 3em;">}</td><td rowspan="3" style="vertical-align: middle;">(Attach a copy of court certificate of appointment.)</td></tr><tr><td><input type="checkbox"/> SURVIVING HUSBAND</td><td><input type="checkbox"/> EXECUTOR</td></tr><tr><td colspan="2"><input type="checkbox"/> OTHER – Specify relationship to decedent: _____ (ATTACH A COPY of the death certificate or proof of death)</td></tr></table>			Check Only One Box	<input type="checkbox"/> SURVIVING WIFE	<input type="checkbox"/> ADMINISTRATOR	}	(Attach a copy of court certificate of appointment.)	<input type="checkbox"/> SURVIVING HUSBAND	<input type="checkbox"/> EXECUTOR	<input type="checkbox"/> OTHER – Specify relationship to decedent: _____ (ATTACH A COPY of the death certificate or proof of death)													
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3	<table style="width: 100%;"><tr><td></td><td style="text-align: right;">YES</td><td style="text-align: right;">NO</td></tr><tr><td>A. DID THE DECEDENT LEAVE A WILL?</td><td style="text-align: right;"><input type="checkbox"/></td><td style="text-align: right;"><input type="checkbox"/></td></tr><tr><td>B. HAS AN EXECUTOR OR ADMINISTRATOR BEEN APPOINTED FOR THE ESTATE?</td><td style="text-align: right;"><input type="checkbox"/></td><td style="text-align: right;"><input type="checkbox"/></td></tr><tr><td>IF NO, WILL ONE BE APPOINTED?</td><td style="text-align: right;"><input type="checkbox"/></td><td style="text-align: right;"><input type="checkbox"/></td></tr><tr><td>C. 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?</td><td style="text-align: right;"><input type="checkbox"/></td><td style="text-align: right;"><input type="checkbox"/></td></tr><tr><td colspan="3">(IF "NO", 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 D.C. law, to receive the refund.)</td></tr><tr><td>D. D.C. TAX IN QUESTION WAS PAID BY (if other than deceased taxpayer, fill in name and relationship to decedent) _____</td><td></td><td></td></tr></table>				YES	NO	A. DID THE DECEDENT LEAVE A WILL?	<input type="checkbox"/>	<input type="checkbox"/>	B. HAS AN EXECUTOR OR ADMINISTRATOR BEEN APPOINTED FOR THE ESTATE?	<input type="checkbox"/>	<input type="checkbox"/>	IF NO, WILL ONE BE APPOINTED?	<input type="checkbox"/>	<input type="checkbox"/>	C. 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?	<input type="checkbox"/>	<input type="checkbox"/>	(IF "NO", 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 D.C. law, to receive the refund.)			D. D.C. TAX IN QUESTION WAS PAID BY (if other than deceased taxpayer, fill in name and relationship to decedent) _____		
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Signature and Verification																								
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 _____																								