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FINAL DRAFT — 10/15/25



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Form M23, Claim for a Refund for a Deceased Taxpayer
You must include a copy of the decedent's death certificate with this form.
Complete a separate form for each refund you are claiming.

11						1	
12	DECEDENT FIRST NAME		XXXXXXXXXX		99999999	_	
13	Decedent's First Name and Initial Decedent's Last Name				Decedent's Social Security Number	1	
14	CLAIMANT FIRST NAME	MANT FIRST NAME LAST NAMEXXX			99999999		
15	Claimant's First Name and Initial	Claimant's Last Name			Claimant's Social Security Number		
16	CLAIMANT ADDRESSSXXXXXXX	XXXXXXXXXXX	XX	Dlace on V if	11223333		
17	Claimant's Address (street, apartment, route)		X	Place an X if a foreign address	Decedent's Date of Death (MM/DD/YYYY)		
18	CITYXXXXXXXXXXXXXXXXXX	XX 55555			2025	1	
19	City	State ZIP Code			Tax Year	1	
						1	
20						1 2	
21	1. If you are claiming a decedent's Homest	ead Credit Refund (f	or Homeowners):			- 2	
22	Check the one box that applies to you, skip the r					2	
23	Check the one box that applies to you, skip the i	iext section and sign be	elow.			2	
24	57					2	
25	X a. I am the decedent's surviving spouse.					2	
26						2	
27 28	Lam the decedent's dependent. (To dete	ermine if you are a depe	endent, read "Who can	claim the refun	d?" in the instructions on the back.)	2	
29	X c. The refund is part of the estate. Check the	nis box only if there is n	o surviving spouse or d	lependent and t	the check was received	2	
30	before the decedent's date of death but					3	
31						3	
32	2. If you are claiming a decedent's Individu	ial Income Tax refun	d or Credit for Milita	ry Service in a	a Combat Zone:	3	
33	Check the one box that applies to you:						
34						7	
35	X a. I am the decedent's surviving spouse, a	nd I am filing	X e. I am the dec	edent's narent			
36	a separate final income tax return for th		c. ram the acc	cacii 3 parcii		3	
	a separate marmonic tax return for th	ic decedent.	X f. I am the dec	odont's sibling		1 3	
37	X b. Lam the decedent's surviving spouse, ar		i. I am the dec	edent's sibiling.		3	
38	b. I am the decedent's surviving spouse, ar Credit for Military Service in a Combat Zo		X g. I am the chil		., ., .,	3	
39	Credit for Military Service III a Combat 20	one for the decedent.	X g. I am the chil	a of the decede	ent's sibling.	3	
40	V		V			4	
41				h. I am the trustee or the personal representative of a trust or estate (enclose the court document appointing you as			
43	X d. I am the decedent's grandchild.		the trustee or personal representative and a copy of your driver's license or other photo ID).				
44			dilver 3 licen.	se or other pho	10/15/.	4	
45	I request that the refund of the decedent named		I declare the informati	on I have provid	ded on this form is correct and	4	
46	complete to the best of my knowledge and belie	f.				4	
47						4	
48	Signature of person claiming refund		11223333 Date	3	1112223333 Daytime phone number	4	
49	Signature of person claiming return		Date		Dayume phone number	4	
50				1111111		5	
51	Waiver of right to Minnesota Individual In	come Tax refund, Ho	mestead Credit Refu	ınd (for Home	owners), or Credit for Military	5	
52	Service in a Combat Zone due decedent					5	
53	Along with the person named above, I/we the un	ndersigned have an equ	al right to receive the N	1innesota tax rej	fund or credit for the year and	5	
54	decedent above. I/we hereby inform the Minneso					5	
55	permission for the Minnesota Department of Rev	enue to issue a check fo	or the full amount of the	e tax refund or c	credit to the claimant only.		
56							
		11223333			11223333	113	
57	Signature	Date	Signature		Date	- 5	
58		11223333			11223333	5	
59		L L Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z	Signature		Date	5	
60	+++++++++++++++++++++++++++++++++++++++	<del></del>		++++++			
61	+++++++++++++++++++++++++++++++++++++++						
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