DEPARTMENT OF REVENUE

251231

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.

Decedent's First Name and Initial | Decedent's Last Name | Decedent's Social Security Number

Claimant's First Name and Initial | Claimant's Last Name | Claimant's Social Security Number

Claimant's Address (street, apartment, route) | ☐ Place an X if a foreign address | Decedent's Date of Death (MM/DD/YYYY)

City | State | ZIP Code | Tax Year

1. If you are claiming a decedent's Homestead Credit Refund (for Homeowners):
Check the one box that applies to you, skip the next section and sign below:

☐ a. I am the decedent's surviving spouse.

☐ b. I am the decedent's dependent. *(To determine if you are a dependent, read "Who can claim the refund?" in the instructions on the back.)*

☐ c. The refund is part of the estate. Check this box only if there is no surviving spouse or dependent and the check was received before the decedent's date of death but was not cashed.

2. If you are claiming a decedent's Individual Income Tax refund or Credit for Military Service in a Combat Zone:
Check the one box that applies to you:

☐ a. I am the decedent's surviving spouse, and I am filing a separate final income tax return for the decedent.

☐ b. I am the decedent's surviving spouse, and I am filing to claim Credit for Military Service in a Combat Zone for the decedent.

☐ c. I am the decedent's child.

☐ d. I am the decedent's grandchild.

☐ e. I am the decedent's parent

☐ f. I am the decedent's sibling.

☐ g. I am the child of the decedent's sibling.

☐ h. I am the trustee or the personal representative of a trust or estate *(enclose the court document appointing you as the trustee or personal representative and a copy of your driver's license or other photo ID).*

I request that the refund of the decedent named above be made to me. I declare the information I have provided on this form is correct and complete to the best of my knowledge and belief.

Signature of person claiming refund | Date | Daytime phone number

Waiver of right to Minnesota Individual Income Tax refund, Homestead Credit Refund (for Homeowners), or Credit for Military Service in a Combat Zone due decedent

Along with the person named above, I/we the undersigned have an equal right to receive the Minnesota tax refund or credit for the year and decedent above. I/we hereby inform the Minnesota Department of Revenue that I/we waive any and all right to this refund or credit, and I/we give permission for the Minnesota Department of Revenue to issue a check for the full amount of the tax refund or credit to the claimant only.

Signature | Date | Signature | Date

Signature | Date | Signature | Date

Form M23 Instructions

Use Form M23 to claim a deceased taxpayer's refund for:

- Property tax refund
- Individual Income Tax refund
- Credit for Military Service in a Combat Zone

Complete a separate form for each refund you are claiming.

Include the Death Certificate

Include a copy of the decedent's death certificate with the completed Form M23. We cannot process your claim without it.

If the Decedent's Return has not been Filed, but will be Filed Electronically

Complete Form M23 and attach a copy of the decedent's death certificate with your electronic return.

On Paper

Include a completed Form M23 and a copy of the decedent's death certificate with the return you send.

If the Decedent's Return has Already been Filed

We will issue the refund check to the decedent and mail it to the decedent's address. If you are eligible to receive the decedent's refund, mail the completed Form M23, a copy of the decedent's death certificate, the refund check, and any other enclosures to:

Minnesota Decedent Refund
Mail Station 4110
600 N. Robert St.
St. Paul, MN 55146-4110

Note: If the refund has not been issued, fax Form M23 and a copy of the decedent's death certificate to 651-556-3124.

If your claim is approved, we will reissue the refund check with the information from the accepted Form M23.

Who can claim the refund?

Homestead Credit Refund (for Homeowners)

If the decedent died before filing their Form M1PR, or died after filing but before receiving the refund check, only the decedent's surviving spouse or dependent can claim the refund. No one else, including the personal representative of the estate, can apply for the decedent's refund.

You are a dependent of the decedent if you could be claimed as a dependent on their income tax return. See IRS Publication 501 for more information.

If the decedent did not file an income tax return and you are under age 19 (under age 24 if a full time student), or you did not have to file an income tax return for the years of the refund, check the Homestead Credit Refund (for Homeowners) instructions to see if you are a dependent.

If the decedent died after receiving the refund but had not cashed the check, the refund is considered part of the estate.

Individual Income Tax refund or Credit for Military Service in a Combat Zone

The personal representative of the decedent's estate is entitled to claim income tax refund and credit for military service in a combat zone for the decedent.

If you have been appointed as the decedent's personal representative, do **not** file this form. Instead, when you file the decedent's final tax return, enclose a copy of the court document showing your appointment as personal representative. Include a copy of your driver's license or another photo ID.

If no personal representative has been appointed, there is no surviving spouse, and the value of the estate is less than $75,000, you are entitled to claim this refund for the decedent only if you are the first living person on the list on Form M23.

If more than One Person can Claim the Refund

If more than one person can claim the refund or credit, all eligible persons must agree which one will receive it. That person must then have all the other eligible persons give their consent by signing the waiver form at the bottom of Form M23.

For example: if you are one of several children of the decedent, you must obtain the consent of the other children by having them sign the waiver form.

If Taxes or Debts are Owed

If the decedent owed any Minnesota or federal taxes, criminal fines, a debt to a state agency, district court, qualifying hospital, or public library fees, state law may require us to apply the refund or credit to the amount owed (including penalty and interest on the taxes). If the debt is less than the refund, you will receive the difference.

Use of Information

All information you provide on Form M23 is private by state law and cannot be given to others without your consent, except to the Internal Revenue Service (IRS), to other states that guarantee its privacy by law, to Minnesota courts, and to other Minnesota state, county and local government agencies. Social Security numbers are required under Minnesota Statute 289A.12, subdivision 13.

Information not Required

Information requested on Form M23 is required by law to determine if you are eligible to receive the decedent's refund. The only information you are not required to provide is your telephone number. However, we ask that you provide it in case we have to contact you. If you do not provide the required information, we will send Form M23 back to you.