



2027 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 FIRST NAME Decedent's First Name and Initial	LAST NAMEXXXXXXXXXXXXX Decedent's Last Name	999999999 Decedent's Social Security Number
CLAIMANT FIRST NAME Claimant's First Name and Initial	LAST NAMEXXXXXXXXXXXXX Claimant's Last Name	999999999 Claimant's Social Security Number
CLAIMANT ADDRESSXXXXXXXXXXXXXXXXXXXXX Claimant's Address (street, apartment, route)		11223333 Decedent's Date of Death (MM/DD/YYYY)
CITYXXXXXXXXXXXXXXXXXXXXX City	XX 55555 State ZIP Code	2026 Tax Year

☒ Place an X if a foreign address

1. If you are claiming a decedent's Homestead Credit Refund:

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 or trust. 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 | ☒ e. I am the decedent's parent |
| ☒ 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. | ☒ f. I am the decedent's sibling. |
| ☒ c. I am the decedent's child. | ☒ g. I am the child of the decedent's sibling. |
| ☒ d. I am the decedent's grandchild. | ☒ h. I am the trustee or the personal representative of a trust or estate <i>(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> |

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	11223333 Date	1112223333 Daytime phone number
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Waiver of right to the Minnesota Individual Income Tax refund, Homestead Credit Refund , 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	11223333 Date	Signature	11223333 Date
Signature	11223333 Date	Signature	11223333 Date