DEPARTMENT OF REVENUE

FINAL DRAFT — 10/1/26

*261231*

# 2026 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<br>Decedent's First Name and Initial | LAST NAMEXXXXXXXXXXXXX<br>Decedent's Last Name | 999999999<br>Decedent's Social Security Number |
| CLAIMANT FIRST NAME<br>Claimant's First Name and Initial | LAST NAMEXXXXXXXXXXXXX<br>Claimant's Last Name | 999999999<br>Claimant's Social Security Number |
| CLAIMANT ADDRESSSSXXXXXXXXXXXXXXXXXXXX<br>Claimant's Address (street, apartment, route) | [X] Place an X if a foreign address | 11223333<br>Decedent's Date of Death (MM/DD/YYYY) |
| CITYXXXXXXXXXXXXXXXXXX<br>City | XX<br>State | 55555<br>ZIP Code |
| | | 2026<br>Tax Year |

**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:

[X] a. I am the decedent's surviving spouse.

[X] 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.)*

[X] 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:

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

[X] 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.

[X] c. I am the decedent's child.

[X] d I am the decedent's grandchild.

[X] e. I am the decedent's parent

[X] f. I am the decedent's sibling.

[X] g. I am the child of the decedent's sibling.

[X] 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 | 11223333<br>Date | 1112223333<br>Daytime phone number |

**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<br>Date | Signature | 11223333<br>Date |
| Signature | 11223333<br>Date | Signature | 11223333<br>Date |