

Form OR-243Page 1 of 1, 150-101-032
(Rev. 08-31-23, ver. 01)

Oregon Department of Revenue

**Claim to Refund Due a Deceased Person**

Office use only

Date received

*Submit original form—do not submit photocopy***For calendar year(s)**

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| Decedent | | | Claimant | | |
|---|--|----------|---------------------|--------------------|----------|
| Decedent first name | Decedent last name | | Claimant first name | Claimant last name | |
| Date of death / / | Decedent Social Security number (SSN) - - | | Claimant SSN - - | Phone () - | |
| Street address (permanent residence or domicile on date of death) | | | Street address | | |
| City | State | ZIP code | City | State | ZIP code |

1. Has a personal representative for the estate been appointed by the court? 1. ☐ Yes ☐ No
If "Yes," the personal representative must claim the refund.
2. Has a small-estate affidavit been filed with the county clerk? 2. ☐ Yes ☐ No
If "Yes," the responsible party on the small-estate affidavit must claim the refund.
3. Has the probate or small estate closed? 3. ☐ Yes ☐ No
If "Yes," claimant from number 6 below must claim the refund.
4. If the estate is to be probated, I am filing this statement as a (check one box only):
- (a) ☐ Personal representative of estate. (Attach a copy of court appointment.)
- (b) ☐ Responsible party filing affidavit for a small estate. (Attach a copy of the affidavit.)

For nonprobated or closed estates

5. Does the total due the decedent (except for salary or wages) from all state of Oregon agencies exceed \$10,000? 5. ☐ Yes ☐ No
If "Yes," you must file a small-estate affidavit or open a probate to receive the refund.
6. If the estate isn't to be probated or probate has closed, I qualify for payment under one of the following kinship groups (check one box only):
- ☐ Surviving spouse or registered domestic partner.
- ☐ Trustee of a revocable inter vivos trust created by the decedent.
- ☐ Children of the decedent or children of the decedent's deceased child.
- ☐ Parents of the decedent. ☐ Brothers and/or sisters of the decedent.
- ☐ Nephews and/or nieces of the decedent.

Revenue Finance use only**Attach a photocopy of the death certificate.****If you have the original refund check, send it back with this form.****Signature and verification**

I promise to use all of the money to pay the expenses of the last illness and funeral of the decedent if necessary. If, after payment of the check by the state treasurer, the decedent's estate is probated, I promise to account fully to the personal representative. If nonprobated, I promise to account fully to other persons entitled to share in this refund. I understand that the state of Oregon isn't responsible for such accounting. I declare that there are no family members who are more closely related to the decedent. I declare under the penalties of false swearing that the statements herein are true.

Claimant signature

X

Date

/ /

Return this form to: **Oregon Department of Revenue, 955 Center Street NE, Salem OR 97301-2555**