

Form OR-243



Office use only
Date received

Claim to Refund Due a Deceased Person

Submit original form—do not submit photocopy

For calendar year []

Decedent / Claimant table with fields: Name of decedent, Name of claimant, Date of death, Decedent's Social Security number (SSN), Claimant's SSN, Phone, Street address, City, State, ZIP code

- 1. Has a personal representative for the estate been appointed by the court?
2. Has a small-estate affidavit been filed with the county clerk?
3. Has the probate or small estate closed?
4. If the estate is to be probated, I am filing this statement as a (check one box only):
(a) Personal representative of estate.
(b) Responsible party filing affidavit for a small estate.

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?
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 a deceased child of the decedent.
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.

Signature of claimant, Phone, Date

General instructions

Purpose of this form

Use **Form OR-243** to claim a tax refund on behalf of a deceased taxpayer.

Who should use this form?

An heir of a deceased taxpayer must file Form OR-243 to claim a refund when there is no trustee or court appointed representative.

If the court has appointed a personal representative, or a small-estate affidavit has been filed, Form OR-243 isn't required.

If you are a trustee of a revocable inter vivos trust (usually called a living trust), you should be able to cash a refund check issued in the name of the decedent. If you are unable to cash the check, return the check with the completed Form OR-243 and a copy of the death certificate if at least six months have passed since the decedent died.

What you need to know

For nonprobated or closed estates

If you have received a check in the decedent's name and are unable to cash it, return the check and the completed Form

OR-243 with a copy of the death certificate attached. The refund check may be reissued in the name of the claimant as indicated on Form OR-243.

For probated estates

If the personal representative files this form to claim the deceased person's refund for the estate, attach a copy of the court appointment or a copy of the affidavit. The refund check will be issued in the deceased person's name, in care of the personal representative.

To avoid refund delays, remember to

- Answer each question on Form OR-243.
- Attach a copy of the death certificate.
- Attach a copy of the court appointment, if any.
- Have claimant sign the form.

Do you have questions or need help?

www.oregon.gov/dor
(503) 378-4988 or (800) 356-4222
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.