

Form OR-243 Instructions

Claim to Refund Due a Deceased Person

General information

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 is used to request a replacement refund check in the name of the claimant.

Note: This form can't be used to request a refund be re-issued for the estate transfer or fiduciary income tax programs.

For revocable inter vivos trusts

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.

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:

- Complete calendar year(s) information at the top of the form.
- 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.

Additional resources

Download Oregon tax forms and instructions at www.oregon.gov/dor/forms or contact us to order them.

Do you have questions or need help?

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

Contact us for ADA accommodations or assistance in other languages.