



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**STATEMENT OF PERSON  
CLAIMING REFUND  
DUE A DECEASED TAXPAYER**

**SC 1310**  
(Rev. 8/31/04)  
3258

Tax year decedent was due a refund:

Calendar year \_\_\_\_\_, or fiscal year beginning (mm/yr) \_\_\_\_\_, ending (mm/yr) \_\_\_\_\_

Type or print	Name of decedent	Name of claimant
	Date of death                      Social Security number	Number and street
	No. & street (Permanent residence or domicile on the date of death)	
	City or Town, State, and Zip Code	City or Town, State, and Zip Code

**Part I    Check the box that applies to you. (Check only one box.) Be sure to sign and date in part III below.**

- A.  Surviving spouse, requesting reissuance of a refund check.
- B.  Personal representative appointed or certified by a court. **Attach a court certificate showing your appointment.**
- C.  Person, **other than A or B**, claiming refund for the decedent's estate. Complete Part II and **attach a copy of the death certificate or proof of death.**

**Part II    Complete this part only if you checked Box C above.**

	YES	NO
1. Did the decedent leave a will? .....		
2. (a) Has a personal representative been appointed by a court for the estate of the decedent? .....		
(b) If "No", will one be appointed? .....		
<i>If 2 (a) or (b) is answered "Yes", the personal representative must file for the refund.</i>		
3. As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident? .....		
<i>If "No", a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled, under state law to receive the refund.</i>		

**Part III    Signature and Verification. (All filers must complete this part.)**

I request a refund of taxes overpaid by or on behalf of the decedent. I declare that I have examined this claim and to the best of my knowledge and belief, it is true, correct and complete.

**Signature of person claiming refund** ► \_\_\_\_\_ **Date** ► \_\_\_\_\_

COMPLETE AND ATTACH TO TAX RETURN WHEN FILING.

**Social Security Privacy Act**

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.