



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

SC 1310

(Rev. 8/4/06)
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	Apt. No.

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.