

When a Taxpayer or Dependent is deceased...

	What is the scenario?	Documentation required	How to Assist the Taxpayer
1)	The taxpayer is a surviving spouse filing a joint return (MFJ) with a deceased spouse.	Death Certificate or formal notification from appropriate office (eg, Dept of Defense). ID and proof of SSN (if not on death certificate) for deceased spouse. ID and proof of SSN for surviving spouse. Proof of SSNs for any dependents.	Refer to Policy & Preparation: Power of Attorney and When Is It a Paper Return? on CTC Resources.
2)	A court-appointed personal representative (ie, executor or administrator of the estate) is filing for a deceased taxpayer, including for a married deceased taxpayer who will not file MFJ.	Court-appointed representative/ administrator certificate or similar. (A will is not acceptable.) ID and proof of SSN for the taxpayer. ID for the court-appointed representative. Proof of SSNs for any dependents.	Refer to Policy & Preparation: Court-Appointed Representative or Executor for Deceased Taxpayer and When Is It a Paper Return? on CTC Resources.
3)	The taxpayer is claiming a dependent who is deceased and whose death occurred within the tax year being prepared.	Date of death. Death certificate is not required. IDs and proof of SSN for primary/ secondary taxpayer. Proof of SSNs for deceased (and any other dependents).	Refer to Policy & Preparation: Deceased Dependent and When Is It a Paper Return? on CTC Resources.