

Policy & Guidance: Taxpayer or Dependent is Deceased

Scenario	What Documentation or Information is Required?	Guidance & Instruction
<p>The taxpayer is a surviving spouse filing a joint return (MFJ) with a deceased spouse.</p>	<p>Death Certificate or formal notification from an 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.</p>	<p>These returns <i>may</i> be e-filed under certain circumstances.</p> <p>See Policy & Preparation: MFJ with Deceased Spouse and What Must Be a Paper Return?</p>
<p>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.</p>	<p>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.</p>	<p>These returns <i>may</i> be e-filed under certain circumstances.</p> <p>Refer to Policy & Preparation: Court Appointed Representative or Executor for Deceased Taxpayer and What Must Be a Paper Return?</p>
<p>The taxpayer is claiming a dependent who is deceased and whose death occurred within the tax year being prepared.</p>	<p>Date of death. Death certificate is not required. IDs and proof of SSN for primary/ secondary taxpayers. Proof of SSNs for deceased (and any other dependents).</p>	<p>These returns <i>may</i> be e-filed under certain circumstances.</p> <p>Refer to Policy & Preparation: Deceased Dependent and What Must Be a Paper Return?.</p>