

# Policy & Preparation: Court-Appointed Representative or Executor for Deceased Taxpayer

If the client is the court-appointed or certified Representative or Executor of the estate of a deceased taxpayer and the return is any filing status other than Married Filing Jointly (MFJ), Foundation Communities will assist the taxpayer.

The Representative of the deceased must present the following at Intake:

- a copy of the certificate of representation or another document attesting to the executorship. (A copy of the will does not count.)

**Note:** A Power of Attorney will not be accepted for a deceased taxpayer. Regardless of type, no Power of Attorney remains in effect after the grantor is deceased. Refer to [Policy & Preparation: Power of Attorney](#).

- an ID and proof of SSN for the deceased and any dependents
- an ID for the representative/executor

## How to Assist the Taxpayer

1. Start a new return in TaxSlayer.
2. Navigate to **Basic Information**→**Personal Information**.
3. Enter information for the primary taxpayer..
4. Check **Taxpayer is deceased** and enter the date of death from the death certificate.

Taxpayer is deceased.

Date of Death \*

8	16	2021
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**Note:** TaxSlayer will automatically include the word “**DECEASED**” and the date of death to the right of the decedent’s name on page 1 of Form 1040. See below.

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2020** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)  
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial <b>JOAN M</b>	Last name <b>TAXPAYER</b>	<b>DECEASED:5/12/2021</b> Age: 58	Your social security number 123 45 6788
If joint return, spouse's first name and middle initial		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.	Presidential Election Campaign

5. In the **Tax Return Preparation** screen, enter the name of the court-appointed representative or executor.

## Tax Return Preparation

You have indicated that the taxpayer(s) listed on this return died prior to filing this return.

Please fill in the name of the person that is filing this return on behalf of the deceased taxpayer(s).

In Care Of \*

6. Prepare the return as usual.

**Take Note!** If the client is claiming a refund for the taxpayer and the refund should be issued in the name of the court-appointed representative rather than the deceased taxpayer, navigate to **Federal Section → Miscellaneous Forms** to add **Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer** to the return.

7. To determine the Return Type, see below.

## Can the Return be E-Filed?

► The tax return can be **e-filed** if **all** of these conditions are met:

- a certificate of court appointment or other documentation is provided; **and**
- the date of death is not greater than 6 months prior to return preparation (and date of presumed efile); **and**
- a refund is due to the taxpayer; **and**
- there is no other circumstance that prevents e-filing.

If any of these conditions are not met, the return must be **Paper**.

**Important!** Explain to the client that the IRS may reject the return if the SSN of the deceased has been “locked”. If the client wishes to proceed with e-filing, follow the steps for **e-filing** below. If the client wishes to proceed with a Paper return, follow the steps for a **Paper** return below

► For e-filing, follow these steps:

- Make a note in TaxSlayer that the taxpayer is deceased and the return was prepared using a court-appointed certificate of representation or other.
- Set the **Return Type** to **E-file** in TaxSlayer.

- Ask the personal representative to sign **Form 8879** as follows: *(Taxpayer name) by (representative name) as personal representative*
- Prepare two (2) printed copies of the complete tax return:
  - one copy that is ready to mail with all required tax documents attached (including a copy of the certificate of representation); and
  - one copy for the client's records.
- Instruct the client not to mail the tax return to the IRS unless they receive a call from the Tax Help Program instructing them to do so because the e-file tax return has been rejected.
- Place a copy of the certificate/documentation and all IDs and SSN proof in the Processing Envelope, as well as any **Form W-2s** included on the tax return.

**Note:** If the certification document is lengthy, keep only copies of the most relevant pages, including *at least* the first page and the signatory page.

► For a **Paper** return, follow these steps:

- Make a note in TaxSlayer that the taxpayer is deceased and the return was prepared using a court-appointed certificate of representation or other.
- Set the **Return Type** to **Paper** in TaxSlayer.
- Prepare two (2) printed copies of the complete tax return:
  - one copy that is ready to mail with all required tax documents attached (including a copy of the certificate of representation); and
  - one copy for the client's records.
- Ask the personal representative to sign the printed tax return as follows: *(Taxpayer name) by (representative name) as personal representative*
- Attach a copy of the certificate of representation to the tax return to be mailed.
- Instruct the client to mail the completed tax return to the IRS.
- Place a copy of the certificate of representation, all IDs, and SSN proof in the Processing Envelope, as well as any **Form W-2s** included on the tax return..