

STATE OF HAWAII — DEPARTMENT OF TAXATION
**Statement of Person Claiming
Refund Due a Deceased Taxpayer**

For Calendar Year _____

or other taxable year beginning _____, _____, and ending _____, _____

(NOTE: References to "married" and "spouse" are also references to "in a civil union," and "civil union partner," respectively.)

| | | | | |
|---|---|--|---------------|-----------------------------------|
| Please type or print | Name of decedent | | Date of death | Decedent's Social Security Number |
| | Name of person claiming refund | | | Your Social Security Number |
| | Home address (number and street). If you have a P.O. box, see instructions. | | | Apt. No. |
| | City, town, or post office, state and Postal/ZIP code. If you have a foreign address, see instructions. | | | |

Part I Check the box that applies to you. Check only one box. Be sure to complete Part III below.

- A Surviving spouse requesting reissuance of a refund check. See instructions.
- B Court-appointed or certified personal representative. Attach a court certificate showing your appointment, unless previously filed. See instructions.
- C Person, **other** than A or B, claiming refund for the decedent's estate. Also, complete Part II. Attach a copy of the proof of death, unless previously filed. See instructions.
State your relationship to the decedent _____

Part II Complete this part only if you checked the box on line C above.

| | YES | NO |
|--|-----|----|
| 1 Did the decedent leave a will? | | |
| 2 (a) Has a court appointed a personal representative for the estate of the decedent? | | |
| (b) If you answered "No" to 2(a), will one be appointed? | | |
| If you answered "Yes" to 2(a) or 2(b), the personal representative must file for the refund. | | |
| 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? | | |
| If you answered "No" to 3, 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. | | |

Part III Signature and verification. All filers must complete this part.

I hereby make a request for refund of taxes overpaid by or on behalf of the decedent and declare under penalties set forth in section 231-36, HRS, that I have examined this claim and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of claimant _____ Date _____

General Instructions

NOTE: Effective January 1, 2012, civil unions are recognized in Hawaii (Act 1, Session Laws of Hawaii 2011). Hawaii's laws that apply to a husband and wife, spouses, or person in a legal marital relationship shall be deemed to apply to partners in a civil union with the same force and effect as if they were "husband and wife", "spouses", or other terms that describe persons in a legal marital relationship.

Purpose of Form

Use Form N-110 to claim a refund on behalf of a deceased taxpayer.

Who Must File

If you are claiming a refund on behalf of a deceased taxpayer, you must file Form N-110 unless **either** of the following applies:

- You are a surviving spouse filing an original or amended joint return with the decedent, OR
- You are a personal representative (as discussed below) filing an original Form N-11 or N-15 for the decedent and a court certificate showing your appointment is attached to the return.

Example. Assume Mr. Green died on January 4 before filing his tax return. On April 3 of the same year, you were appointed by the court as the personal representative for Mr. Green's estate and you

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file Form N-11 for Mr. Green. You do not need to file Form N-110 to claim the refund on Mr. Green's tax return. However, you must attach to his return a copy of the court certificate showing your appointment.

Personal Representative

For purposes of this form, a personal representative is the executor or administrator of the decedent's estate, as certified or appointed by the court. A copy of the decedent's will **cannot** be accepted as evidence that you are the personal representative.

Additional Information

For more details, see **Death of Taxpayer** in the instructions for Form N-11 and N-15. See federal Publication 559, Survivors, Executors, and Administrators, for a discussion on this matter.

Specific Instructions

P.O. Box

Enter your box number **only** if your post office does not deliver mail to your home.

Foreign Address – If your address is outside the United States or its possessions or territories, enter the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. **Do not** abbreviate the country name.

Line A

Check the box on line A if you received a refund check in your name and your deceased spouse's name. You can return the joint-name check with Form N-110 to the Department of Taxation. A new check will be issued in your name and mailed to you.

Line B

Check the box on line B **only** if you are the decedent's court-appointed personal representative claiming a refund for the decedent on an amended individual income tax return. You **must** attach a copy of the court certificate showing your appointment.

But if you have already sent the court certificate to the Department of Taxation, complete Form N-110 and write "Certificate Previously Filed" at the bottom of the form.

Line C

Check the box on line C if you are not a surviving spouse claiming a refund based on a joint return **and** there is no court-appointed personal representative. You must also complete Part II. If you check the box on line C, you **must** attach the proof of death. But if you have already sent the proof of death to the Department of Taxation, complete Form N-110 and write "Proof of Death Previously Filed" at the bottom of the form.

The proof of death **must** be an authentic copy of **either** of the following:

- The death certificate, or
- The formal notification from the appropriate government office (such as, Department of Defense) informing the next of kin of the decedent's death.

State your relationship to the decedent in the space provided.

Example. Your father died on August 25. You are his sole survivor. Your father did not have a will and the court did not appoint a personal representative for his estate. Your father is entitled to a \$300 refund. To get the refund, you must complete and attach Form N-110 to your father's final return. You should check the box on line C of Form N-110, answer all the questions in Part II, and sign your name in Part III. You must also attach a copy of the death certificate or other proof of death. In the space provided, state that you are the decedent's child.

Lines 1-3

If you checked the box on line C, you must complete lines 1 through 3 in Part II.

MAILING ADDRESS

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P. O. Box 3559
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