

2024 Claim for Refund on Behalf of Deceased Taxpayer

Arizona Form 131-SBI

For information or help, call one of the numbers listed:

Phoenix (602) 255-3381
From area codes 520 and 928, toll-free (800) 352-4090

Tax forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department's website at www.azdor.gov.

Income Tax Procedures and Rulings

These instructions may refer to the department's income tax procedures and rulings for more information. To view or print these, go to our website select the *About* tab on the home page and select *Legal Research* from the drop-down menu and then click on *Procedures* or *Rulings* from the drop-down menu. Using the Category box, select the tax type and then scroll down to find the *Document ID* or use the *Search Keyword* function to locate the document.

Publications

To view or print the department's publications, go to our website select the *About* tab on the home page and select *Legal Research* from the drop-down menu and then click on *Publications* from the drop-down menu.

Purpose of Form 131-SBI

Use Arizona Form 131-SBI to claim a refund on behalf of a deceased taxpayer for Forms 140-SBI, 140NR-SBI, 140PY-SBI or 140X-SBI.

NOTE: Use Form 131 to claim a refund on behalf of a deceased taxpayer for Forms 140, 140NR, 140PY or 140X.

Who Must File

If you (the claimant) are claiming a refund on behalf of a deceased taxpayer, you must file Form 131-SBI. However, if the refund is issued in the name of the decedent, it may be cashed with the endorsement of the court appointed executor or the administrator of the estate.

Lines 1 through 8

NOTE: Avoid Processing Delays. Enter the claimant's full Social Security or ITIN number in box 5. If asterisks or dashes are used, Form 131-SBI cannot be processed.

Enter all of the information requested on lines 1 through 8. Be sure to enter the claimant's daytime phone number in box 94 and claimant's social security number or individual taxpayer identification number (ITIN) on line 5.

Foreign Address

If the person claiming the refund on behalf of the decedent has a foreign address, 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.

Part 1

Lines 9a, 9b and 9c

Only one box can be checked on Form 131-SBI. If you check more than one box, this may delay the processing of your request.

Line 9a - Surviving Spouse

Check the box on line 9a if you are the surviving spouse who is claiming a refund on a joint income tax return you are filing with your deceased spouse.

If you filed your return without Form 131-SBI and you received a joint refund check that you cannot cash, you can return that check with Form 131-SBI to back to the department. We will issue a new check in your name and mail that new check to you.

If you are returning a previously issued check, mail Form 131-SBI along with the check issued in both your name and your deceased spouse's name to

Arizona Department of Revenue
PO Box 52138
Phoenix, AZ 85072-2138

Line 9b - Court Appointed or Certified Personal Representative

Check the box on line 9b only if you are the decedent's court-appointed personal representative claiming a refund for the decedent. You must include a copy of the court certificate showing your appointment.

For the purposes of this form, a personal representative is the executor or administrator of the decedent's estate as appointed or certified by the court. A copy of the decedent's will is not sufficient to show that you are the personal representative.

Line 9c - Other

Check the box on line 9c if you are not the surviving spouse claiming a refund based on a joint return and there is no court appointed personal representative. You must also complete Part 2. If you check the box on line 9c, you must have proof of death.

The proof of death is a copy of one of the following:

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

Do not include the proof of death with Form 131-SBI. Instead, keep it for your records and provide it if requested.

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 include Form 131-SBI with your father's final return. You should check the box on line 9c, answer all of the questions in Part 2, and sign your name in Part 3. You must also keep a copy of the death certificate or other proof of death for your records.

Part 2

If you checked the box on line 9c, you must complete lines 10a through 11.

Part 3

Make sure you sign and date Form 131-SBI in Part 3.

Mailing Form 131-SBI

Place the completed Form 131-SBI **behind the small business income tax** return that would have been filed if the decedent had lived.