**BizBoost News  
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**Filing a Final Return for a Deceased Taxpayer**

Dealing with the passing of a loved one in your family can be overwhelming. Unfortunately, tax requirements are one of the many items you’ll need to address, but we can help you through the process. Here is a little more about what’s required.

A final tax return in the year the loved one passes away will need to be filed. Whether or not they were legally married at the time of passing will dictate who files the return. It will either be the surviving spouse or the estate administrator (or a person they hire).

**Surviving Spouse**

* The IRS considers someone married for the entire year, provided that the surviving spouse doesn’t remarry during the year.
* The surviving spouse can choose their filing status, whether it be married filing jointly or married filing separately.
* When filing the final return for the deceased spouse, it is necessary to include the taxpayer’s date of death.
* The surviving spouse will file the customary 1040 tax return form and report all income and deductions as they did when the decedent was alive.
* If an overpayment of taxes occurs, the surviving spouse will receive a refund. If a balance is owed, the surviving spouse must pay it or enter into an installment agreement.

**Personal Representative or Administrator**

According to the IRS, a personal representative of an estate is an executor, administrator, or anyone who is in charge of a decedent’s property. Generally, this person is named in a decedent’s will to administer the estate and distribute property according to the decedent’s wishes. An administrator is usually appointed by the court if no will exists, if no executor was named in the will, or if the named executor can’t or won’t perform their duties.

As with the case of a surviving spouse, either the personal representative or administrator will file the final 1040 tax return form for the deceased taxpayer, including the date of death. The return will include all income and deductions that the deceased taxpayer is entitled to claim (generally, all income received/expenses paid prior to death).

If taxes are owed to the IRS, the personal representative or administrator is responsible to remit payment from the decedent’s assets to the IRS. Alternatively, if the deceased taxpayer has an overpayment of taxes and is owed a refund, the personal representative or administrator must file Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, with the return.

**Due Date**

The final return is due by the regular April tax deadline unless an extension to file has been submitted, which would push the deadline to October.

If we can help you with the tax requirements of a death in your family, please reach out anytime.

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Tweets

Insert a link to your newsletter, website or blog before you post these:

Our latest blog: “Filing a Final Return for a Deceased Taxpayer” is available now! Subscribe here: [link]

Dealing with the passing of a loved one in your family can be overwhelming. Unfortunately, tax requirements are one of the many items you’ll need to address, but we can help you through the process. Learn more in our latest blog article: [link]

When a loved one dies, a final tax return in the year the loved one passes away will need to be filed. Whether or not they were legally married at the time of passing will dictate who files the return. Learn more in our latest blog article: [link]

DID YOU KNOW… According to the IRS, a personal representative of an estate is an executor, administrator, or anyone who is in charge of a decedent’s property. This person is named in a decedent’s will to administer the estate and distribute property according to the decedent’s wishes. Learn more: [link]

DID YOU KNOW…You have to file a final tax return when a loved one dies. Learn more about this process here: [link]

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Filing a final tax return for a deceased taxpayer can be confusing. Learn more about how this process works in our latest blog article: [link]

Do you know who is responsible for filing your deceased loved one’s final tax return? Sign up for our newsletter to learn more: [link]