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IDRS
CORRESPONDEX

Internal
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Service

Title: Request for Information/Delinquent Return for a Deceased Taxpayer

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- | | IMF

Letters Considered in Revision:

Taxpayer Identification Number: []
Estate of: []
Tax Period(s): [] []
[] []
[] []
[] []

A Correspondence Dated: []

Dear []

B Thank you for replying to our inquiry about the Form 1040 for the
B deceased taxpayer and tax period(s) indicated above.

B

C Thank you for your correspondence about the deceased taxpayer named
C above.

C

D This letter responds to the inquiry of _____, from

D

D We have no record that you authorized _____ to act for you in this
D matter. Please notify _____ that we replied directly to
D you. If you want to authorize a third party to represent you, complete
D Form 2848, Power of Attorney and Declaration of Representative. If you
D want to give us permission to release your confidential tax
D information to a third party, complete Form 8821, Tax Information
D Authorization. For more information about these forms, visit our
D website at www.irs.gov or call the telephone number listed at the end
D of this letter.

D

E In reviewing your tax account for the tax periods listed above, we
E found that we need additional information. Thank you for your prompt
E attention to this matter.

E

F We corrected our records to show that your spouse is deceased.

F However, our records show that there are still savings or other
F accounts established under your deceased spouse's social security
F number. Contact your bank or financial institutions to transfer the
F accounts to the new owner's social security number. If the account
F belongs to you, and you don't have a social security number, contact
F the nearest Social Security Administration office.

F
G We changed our records to show the person named above is deceased.
G However, there are still savings accounts or other sources of income
G established in the deceased's name. Contact the bank or other
G financial institution to transfer the accounts to the social security
G number of the current owner or to the estate's identification number,
G if applicable.

G
H We've updated our records to show that the deceased can't provide
H a return for the above tax periods. However, are still reporting
H income information in the deceased's name or social security number.
H Contact the bank or financial institution to transfer the accounts to
H the current owner's name and social security number. We'll continue
H issuing delinquency notices to the decedent every year until the
H accounts are corrected.

H
I You should file a return for the deceased named above for the
I following tax year(s):

I Form	Tax Year
I _____	_____
I _____	_____
I _____	_____
I _____	_____
I _____	_____
I _____	_____

I
J You don't need to file a return for the deceased named above for the
J tax period ending _____.

J
K You have tax credits of \$_____.

K
L You have interest or dividends of \$_____.

L
M You have income of \$_____ and withholding of \$_____.

M
N You have taxable gross distributions of \$_____.

N
O You have income of \$_____ from the sale of stocks or bonds.
O Use Schedule D (Form 1040), Capital Gains and Losses, to report a sale
O or exchange of a capital asset (such as stocks or bonds). You're
O required to report the date that the decedent acquired the security
O along with the security's basis (cost).

O
O You also must provide the total gross sales price of the securities
O sold and the gain or loss as a result of long-term or short-term
O transactions. The enclosed Schedule D Instructions in the Form 1040
O package have further information.

O
P To avoid future problems with this account, contact all banks or other
P payers to ensure they have the correct name and social security number
P of the current owner.

P

Q We've attached a statement showing the _____ income reported to us by
Q source and type for the deceased.

Q

R We're sending the income information separately from this letter.

R You may use it to prepare the tax return for the deceased.

R

S We've received information indicating that the above named taxpayer
S is deceased. For us to resolve any issues relating to past due tax
S return(s), closing tax return filing requirements, or past due
S balances owed on prior tax year(s), we need you to complete the
S following information about the deceased. Return this letter as soon
S as possible in the enclosed envelope.

S

S Taxpayer's date of birth: _____

S

S Taxpayer's date of death: _____

S

S County and state of residence prior to death: _____

S

S County and state in which the taxpayer died: _____

S

S Surviving spouse's name, address and telephone number: _____

S

S _____

S

S Legal executor's name, address and telephone number: _____

S

S _____

S

S Is there an estate? Yes () No ()

S

S Are there any assets, such as bank accounts, stocks, bonds, or
S personal property? Yes () No ()

S

S If you answered "Yes" to either question above, indicate the court
S location and the docket number of the probate proceedings:

S

S _____

S

T Please enclose a copy of the death certificate (if available) for
T our files.

T

U _____

U

V We've enclosed a blank Form 1040 for you to complete for the deceased.

V Write the word "deceased," and the deceased's name and date of death

V at the top of the return. You must sign the Form 1040. If you have

V questions about signing or completing a Form 1040 for the deceased,

V refer to the Form 1040 instructions or to Publication 559, Survivors,

V Executors and Administrators. You can find these documents on our

V website at: www.irs.gov under "More Forms and Publications" or you

V can call 1-800-829-3676 to request a copy. Please return the completed

V Form 1040 and this letter in the enclosed envelope by _____.

V

V If a refund is due, complete the enclosed Form 1310, Statement of

V Person Claiming Refund Due a Deceased Taxpayer. Attach proof of death,

V showing the date of death. The proof can be a copy of the death
V certificate, a newspaper clipping, or a statement from a funeral
V director or physician.

V
W You don't need to respond to this letter.
W

X If we don't receive a response, we may prepare a tax bill based on
X the income reported to us and begin immediate collection action.
X This may result in a higher tax bill than if you voluntarily file
X a return and claim the deductions which the deceased may be entitled
X to.

X
Y If we prepare a return for the deceased, we won't be able to include
Y any deductions the deceased is entitled to. Our return could increase
Y the amount of tax due. We will also charge interest and penalties
Y which will accrue from the original due date of the return until you 1
Y return and pay any balance due as soon as possible.

Y
Z If the deceased was a victim of identity theft for the tax years we
Z are requesting, provide a copy of both:

Z
Z The decedent's U.S. Federal or state government issued form of
Z identification such as a:

- Z - Driver's license,
- Z - State identification card,
- Z - Social security card, or
- Z - Passport, and

Z
Z Evidence of the identity theft, such as:
Z - A police report,
Z - An Affidavit of Identity Theft filed with the Federal Trade
Z Commission, or
Z - A Form 14039, Identity Theft Affidavit, submitted to the IRS.

Z
0 If you have questions, call _____ at
0 _____ between _____ and _____.

0
1 If you have questions, call us toll free at 1-800-829-_____.

1
2 If you have questions, call us toll free at _____.

2
3 If you have questions, contact the office where we transferred your
3 case by calling _____ at _____ between
3 _____ and _____.

3
If you are out of the country and need assistance, call us at
01-267-941-1000.

You can also find more information on our website at www.irs.gov.

If you prefer, you can write to us at the address we provided in this
letter. When you write, please include a copy of this letter and
provide your telephone number and the hours we can reach you in the
spaces below. Keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Thank you for your cooperation.

Sincerely yours,

Enclosure(s) :
4 Form 1310
5 Form 1040
6 Envelope
7 Income Information

Letter 2268C (Rev. 07-2013)

SAMPLE