

Death of a Taxpayer – Common Forms and Returns

IRS Form No.	Title	Instructions	Due Date
Form SS-4	<i>Application for Employer Identification Number (EIN)</i>	An executor can obtain an EIN immediately by applying online at: www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online Apply by fax: (855) 641-6935	As soon as possible. The identification number must be included on returns, statements, and other documents.
Form 56	<i>Notice Concerning Fiduciary Relationship</i>	File a separate Form 56 for the fiduciary filing the decedent's final Form 1040 and for the fiduciary of the decedent's estate, even if the same fiduciary is handling both.	As soon as all necessary information is available.
Form 1040 (Final tax return - year of death)	<i>U.S. Individual Income Tax Return</i>	The gross income of a decedent from January 1 until the date of death is reported on the decedent's final tax return.	Generally, April 15 of the year after death.
Form 1040 (Income tax return for preceding year)	<i>U.S. Individual Income Tax Return</i>	If a taxpayer died after the end of the year and before filing a tax return for the previous year, a return must be filed if the decedent meets the filing requirements.	Generally, April 15 of the year after death.
Form 1310	<i>Statement of Person Claiming Refund Due a Deceased Taxpayer</i>	If court-appointed, attaching a copy of court certificate with original Form 1040 is sufficient to claim a refund. If a refund is claimed on an amended return, attach Form 1310 and a copy of the court certificate to Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> .	Submit with Form 1040.
Form 1041	<i>U.S. Income Tax Return for Estates and Trusts</i>	Income received after death by the decedent's estate is reported on Form 1041. Revocable trust income may be treated as part of an estate by election. Filing requirements: <ul style="list-style-type: none"> • Gross income of \$600 or more for the tax year, or • A nonresident alien beneficiary 	15 th day of the 4 th month after the end of the estate's tax year.
Form 4810	<i>Request for Prompt Assessment Under Internal Revenue Code Section 6501(d)</i>	File to shorten the statute of limitations for tax returns from three years to 18 months	As soon as possible after filing Form 1040 or Form 1041
Form 706	<i>United States Estate (and Generation-Skipping Transfer) Tax Return</i>	For decedents dying in 2019, an estate tax return must be filed: <ul style="list-style-type: none"> • For decedents with a gross estate, plus adjusted taxable gifts and specific exemption, more than \$11,400,000. • To elect to transfer the deceased spousal unused exclusion (DSUE) amount to the surviving spouse. 	9 months after the date of decedent's death.
Form 709	<i>United States Gift (and Generation-Skipping Transfer) Tax Return</i>	File Form 709 if the decedent: <ul style="list-style-type: none"> • Gave more than the annual exclusion (\$15,000 in 2019) to any one donee in year of death. • Failed to file any required prior year gift tax returns. 	Earlier of: <ul style="list-style-type: none"> • Due date (with extensions) for filing decedent's estate tax (Form 706) return, or • Generally, April 15 (or extended due date) of the year after death.
Form 5495	<i>Request for Discharge Form Personal Liability Under Internal Revenue Code Section 2204 or 6905</i>	<ul style="list-style-type: none"> • The executor of a decedent's estate is discharged from personal liability nine months after receipt of request by the IRS, if no other taxes are due. • The fiduciary of a decedent's trust is discharged from personal liability six months after receipt of request by the IRS, if no other taxes are due. 	<ul style="list-style-type: none"> • Any time after the filing of Form 1040, Form 1041, or Form 709. • Can attach to Form 706, when filed, or submit during the 3-year period following the date Form 706 is filed.
Form 4868	<i>Application for Automatic Extension of Time To File U.S. Individual Income Tax Return</i>	<ul style="list-style-type: none"> • File Form 4868 for an automatic 6-month extension of time to file Form 1040 for a decedent. • Also extends time to file Form 709. 	File Form 4868 by the original due date for decedent's Form 1040.
Form 7004	<i>Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns</i>	File Form 7004 for an automatic 5 ½-month extension of time to file Form 1041 for a decedent's estate income tax return.	File Form 7004 by the original due date for decedent's Form 1041.
Form 4768	<i>Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes</i>	File Form 4768 for an automatic 6-month extension of time to file Form 706 and pay any tax due for a decedent's estate tax (Form 706) return.	File Form 4768 by the original due date for decedent's Form 706.