

# Assist a Customer Who has Received a Refund Issued to a Deceased Customer

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## Process

[ASSIST INCOME TAX CUSTOMERS IN THE LOCALITY](#)

## Effective Date

01/01/2021

## Purpose

This task is performed to assist a customer who needs a replacement for a refund issued to a deceased customer. The Commissioner of the Revenue's Office Locality Representative provides the customer with the information Virginia Tax requires to resolve the problem.

## Special Notes

- Virginia Tax will initiate action to reissue the check to the proper individual once the required information is received from the customer.
- Customers will receive their refund via 2 methods: (1) Direct Bank Deposit to their checking or savings or (2) paper check. Inquiries related to either refund method should be directed to Virginia Tax's Customer Services at (804) 367-8031.
- When a return indicates that the customer is deceased, this is considered to be an exception and the refund will be issued as a check.

## Procedure

### Responsibility

Commissioner of the Revenue's Office Locality Representative

### Steps

1. Verify with the customer that the name appearing on a refund must be changed due to the death of a customer.
2. Advise the customer that the surviving spouse or personal representative must do the following:
  - If the refund was issued via **check**, obtain (and complete when applicable) one of the following documents:
  - Federal Form 1310, Statement of Person Claiming Refund Due to a Deceased Taxpayer
  - Court-ordered letter of Authorization to Act as Administrator

3. Mail the refund check, the Form 1310 or authorization letter, and a request for the check to be reissued to the following address:

**Department of Taxation  
Office of Customer Services**

4. **PO Box 1115  
Richmond, VA 23218 -1115**

## **Published Date**

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