

## How to file a final tax return for someone who has passed away

When someone dies, their surviving spouse or representative [files the deceased person's final tax return](#). On the final tax return, the surviving spouse or representative will note that the person has died. The IRS doesn't need any other notification of the death.

Usually, the representative filing the final tax return is named in the person's will or appointed by a court. Sometimes when there isn't a surviving spouse or appointed representative, a personal representative will file the final return.

### Here are some things to know about filing the final return

- The IRS considers someone married for the entire year that their husband or wife died if they don't remarry during that year.
- The surviving spouse is eligible to use filing status married filing jointly or married filing separately.
- The final return is due by the regular April tax date unless the surviving spouse or representative has an extension to file.

### Who should sign the return?

When e-filing, the surviving spouse or representative should follow the directions provided by the software for the correct signature and notation requirements. For paper returns, the filer should write the word deceased, the deceased person's name, and the date of death across the top. Here's who should sign the return:

- Any appointed representative must sign the return. If it's a joint return, the surviving spouse must also sign it.
- If there isn't an appointed representative, the surviving spouse filing a joint return should sign the return and write in the signature area labeled, filing as surviving spouse.
- If there's no appointed representative and no surviving spouse, the person in charge of the deceased person's property must file and sign the return as "personal representative."

### Other documents to include

- Court-appointed representatives should attach a copy of the court document showing their appointment.
- Representatives who aren't court-appointed must include [Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer](#) to claim any refund. Surviving spouses and court-appointed representatives don't need to complete this form.

NOTE: The IRS doesn't need a copy of the death certificate or other proof of death.

### If tax is due

The filer should submit payment with the return or visit the [payments page](#) of [IRS.gov](#) for other payment options. If they can't pay the amount due immediately, they may qualify for a [payment plan or installment agreement](#).

### Qualifying widow or widower

Surviving spouses with dependent children may be able to file as a Qualifying Widow(er) for two years after their spouse's death. This filing status allows them to use joint return tax rates and the highest standard deduction amount if they don't itemize deductions.