

Form **804**

**Claim for Decedent's  
Wisconsin Income Tax Refund**

Wisconsin Department  
of Revenue

See instructions on back.

Tax year decedent was due a refund:

Calendar year \_\_\_\_\_, or other tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

**Please print or type Use BLACK ink**

|   |  |                             |       |          |                                   |          |
|---|--|-----------------------------|-------|----------|-----------------------------------|----------|
| Decedent's legal last name  |  | Decedent's legal first name |       | M.I.     | Decedent's social security number |          |
| Your legal last name (name of person claiming refund)                 |  | Legal first name            |       | M.I.     | Your social security number       |          |
| Your address (number and street)                                      |  |                             |       |          |                                   | Apt. No. |
| City or post office. If you have a foreign address, see instructions. |  |                             | State | Zip code | Date of decedent's death          |          |

**Part I Check the box that applies to you. Check only one box. Be sure to complete Part II below.**

Relationship to decedent:

Court-appointed or certified personal representative. Attach a domiciliary letter showing your appointment, unless previously filed (see instructions).

Claims will be given preference to relatives in the following order:

- 1. Surviving spouse
- 2. Child
- 3. Parent
- 4. Brother or sister
- 5. Creditor of decedent

**Part II Signature and verification.**

*I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete.*

|                                     |      |
|-------------------------------------|------|
| Signature of Person Claiming Refund | Date |
|-------------------------------------|------|

**Mail this form to:**

Wisconsin Department of Revenue  
PO Box 8903  
Madison WI 53708-8903



## General Instructions

### Purpose of Form

Use Form 804 to claim a refund on behalf of a decedent (deceased taxpayer).

### Where To File

If you are filing the decedent's income tax return, submit Form 804 with the return. Also, check the box below the special conditions box on page 1 of Form 1 or 1NPR indicating you are filing Form 804 with the return.

If filing a paper return, place Form 804 on top of Form 1 or Form 1NPR. If filing electronically, attach Form 804 as a PDF to the return.

If the refund check was issued in the decedent's name, and you are unable to cash the check, send Form 804 along with the decedent's refund check to:

Wisconsin Department of Revenue  
PO Box 8903  
Madison WI 53708-8903

### Personal Representative

For purposes of this form, a personal representative is the executor or administrator of the decedent's estate, as appointed or certified by the court. You must submit your domiciliary letter showing your appointment. A copy of the decedent's will or Transfer by Affidavit cannot be accepted as evidence that you are the personal representative.

## Specific Instructions

### Foreign Address

If your address is outside the United States or its possessions or territories, enter the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

### Court Appointed or Certified Personal Representative

Check the box only if you are the decedent's court-appointed personal representative claiming a refund for the decedent. You must attach a copy of the domiciliary letter showing your appointment.

### Lines 1 through 5

If you are not a court appointed or certified personal representative, check one of the boxes on lines 1 through 5 which indicates your relationship to the decedent. If you check any of the boxes on lines 1 through 5, you must have proof of death. The proof of death is either of the following:

- The original death certificate
- The formal notification from the appropriate government office (for example, Department of Defense) informing the next of kin of the decedent's death

**Note:** Do not attach the original death certificate or other proof of death to Form 804. Instead, keep it for your records and provide it if requested.

#### Line 1

Check the box on line 1 if you are a surviving spouse of the decedent and there is no court appointed personal representative.

#### Line 2

Check the box on line 2 if you are a surviving child of the decedent and there is no court appointed personal representative.

#### Line 3

Check the box on line 3 if you are the surviving parent of the decedent.

#### Line 4

Check the box on line 4 if you are the surviving brother or sister of the decedent.

#### Line 5

Check the box on line 5 if you are a creditor of the decedent.

### Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of September 6, 2023:  
Chapter 71, Wis. Stats.