



Filing a Final Tax Return For Someone Who Has Passed Away

The surviving spouse or representative will file the deceased person's final return. On this return, it will be noted that the person has died. It is most common that the representative who is responsible for filing the final tax return be named in the deceased person's will or appointed by the court. If there isn't an appointment or a surviving spouse, a personal representative will file the final tax return. The IRS does not need any other notification of death other than the final tax return.

Things you should know about filing the final tax return

- The surviving spouse is considered married for the entire year that their spouse died as long as they do not remarry within that year.
- The surviving spouse is eligible to file either "married filing jointly" or "married filing separately."
- The final tax return is due by the April tax due date unless the surviving spouse/representative who is filing has filed an extension.

Who signs the final tax return?

If you choose to e-file the return, the surviving spouse/representative should follow the directions provided by the software for the correct signature and notation requirements. If you are filing a paper return, the spouse/representative 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."

Is there 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 don't need to complete this form.
- The IRS doesn't need a copy of the death certificate or any other proof of death.

Who qualifies as a "Widow"/"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.
