

General Instructions

Purpose of Form

Use Form GA-5347 to claim a refund on behalf of a deceased taxpayer.

Who Must File

Only file this form if you need a refund check which was issued in the deceased taxpayer's name to be reissued in the name of the surviving spouse, estate, or otherwise rightful heir.

Where to File

Mail a completed copy of Form GA-5347 and the appropriate documents listed below to:

Georgia Department of Revenue
P.O. Box 740389
Atlanta, GA 30374-0389

Personal Representative

For purposes of this form, a personal representative is the executor or administrator of the decedent's estate, as certified or appointed by a court. A copy of the decedent's will is not by itself evidence that you are the personal representative.

Specific Instructions

Section 1 – Decedent & Claimant's Information

Enter the name, date of death, and social security number of the decedent.

The claimant must also enter name, address, and social security number. Make sure to enter this information accurately, as the Department will send the reissued refund check to the claimant's address entered here.

Section 2 – Claim Type

Line A

Check the box on Line A if you are a surviving spouse and you received a joint refund check in your and your deceased spouse's names. In addition to this form, you **must** also attach and send the original joint-name check and a copy of the death certificate to the address above. A new check will be issued in your name and mailed to you.

Line B

Check the box on Line B **only** if you are the decedent's court-appointed personal representative claiming a refund on behalf of the decedent's estate. In addition to this form, you **must** also attach and send the original

check in the deceased's name, a copy of the death certificate, and a copy of the court document showing your appointment (e.g. Letter of Testamentary or Letter of Administration) to the address above. A new check will be issued in the estate's name and mailed to you.

Line C

Check the box on Line C **only** if you are not a surviving spouse claiming a refund based on a joint return **and** there is no court-appointed personal representative. Claimants may **only** check the box on Line C if the decedent's original refund check **was for less than \$1,000**. For refund checks in amounts equal to or greater than \$1,000, you must check the box on either Line A or Line B and obtain the appropriate documentation.

If you qualify as a Line C claimant, complete Section 3. In addition to this form, you **must** also attach and send the original check in the deceased's name and a copy of the death certificate to the address above. A new check will be issued in your name and mailed to you.

Section 3 – Claimant's Affidavit

Check the box in Section 3 **only** if you are Line C claimant. Complete the affidavit and certify that each statement is true by initialing on the line to the right of each numbered statement. The affidavit in Section 3 must be notarized by a public notary.

Section 4 – Signature

You must sign in Section 4 for Form GA-5347 to be effective.