

**NEW MEXICO - TAXATION & REVENUE DEPARTMENT**  
**AFFIDAVIT TO OBTAIN REFUND**  
**OF NEW MEXICO TAX DUE A DECEASED TAXPAYER**

**Purpose of Form.** Form RPD-41083 is to be used to claim a refund of New Mexico tax on behalf of a deceased taxpayer.

**Who Must File.** If you are a **court-appointed or certified personal representative**, you must include Form RPD-41083 with the taxpayer's refund claim (New Mexico income tax return). **Complete Sections 1 and 2.**

If you are **not a surviving spouse, and no personal representative has been appointed**, you must include Form RPD-41083 with the taxpayer's refund claim (New Mexico income tax return). **Complete Sections 1 and 3.**

<b>Section 1: Identifying Information</b>	
Name of Decedent	
Date of Death	Decedent's SSN or ITIN
Name of Person Claiming Refund (Claimant)	Claimant's SSN or ITIN
Claimant's Phone Number	Claimant's Email Address
Claimant's Mailing Address - City, State, and Zip Code	

Complete **only one** of the sections below based on the situation.

<b>Section 2: Affidavit for Personal Representative, and sign the affidavit. Notary is not required.</b>
_____, the affiant herein, having been duly sworn, states upon oath:
<ol style="list-style-type: none"><li>1. That he or she has been appointed by a court as the personal representative for the estate of the decedent.</li><li>2. That a copy of that court appointment is attached.</li><li>3. That a copy of the death certificate or proof of death is attached. (An original or an authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of the decedent's death will constitute proof of death.)</li><li>4. That a refund claim (New Mexico income tax return) on behalf of the decedent is attached.</li></ol>
I request a refund of taxes overpaid by or on behalf of the decedent. Under penalty 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.
Claimant's Signature _____ Date _____

<b>Section 3: Affidavit for Successor. Sign and notarize the affidavit.</b>
_____, the affiant here in, having been duly sworn, states upon oath:
<ol style="list-style-type: none"><li>1. That he or she is the successor of _____, deceased.</li><li>2. That the value of the entire probate estate of the decedent, wherever located, less liens and encumbrances, does not exceed \$50,000.</li><li>3. That thirty (30) days have elapsed since the death of the decedent.</li><li>4. That the affiant, as successor of the decedent, is entitled to the payment of any sums of money due and owing to the decedent.</li><li>5. That a copy of the death certificate or proof of death is attached. (An original or an authentic copy of a telegram or letter from the Department of Defense notifying the next of kin of the decedent's death while in active service will constitute proof of death.)</li><li>6. That a refund claim (New Mexico income tax return) on behalf of the decedent is attached.</li></ol>
I request a refund of taxes overpaid by or on behalf of the decedent. Under penalty 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.
Claimant's Signature _____ Date _____
State of _____
County Of _____
Signed or attested before me on _____ by _____
(Official Stamp)      Notary Public Signature _____

STATE OF NEW MEXICO - TAXATION & REVENUE DEPARTMENT  
**AFFIDAVIT TO OBTAIN REFUND  
OF NEW MEXICO TAX DUE A DECEASED TAXPAYER**  
**Instructions**

**WHO MUST FILE.**

If you are a court-appointed or certified personal representative, you must file Form RPD-41083 with the taxpayer's refund claim (New Mexico Personal Income Tax Return). Complete Part 1: *Affidavit for Personal Representative*, sign and date the affidavit. A notary is not required. Attach the completed Form RPD-41083 and a copy of the death certificate or other proof of death to the taxpayer's refund claim. Complete the deceased taxpayer and claimant information on page 1 of the New Mexico Personal Income Tax Return, include all attachments, and mail to the address below.

If you are a successor who is not a surviving spouse filing an original or amended joint return with the decedent and no personal representative has been appointed, you must file Form RPD-41083 with the taxpayer's refund claim (New Mexico Personal Income Tax Return). Complete Part 2: *Affidavit for Successor*, sign and date the affidavit. A notary is required. Attach the completed Form RPD-41083 and a copy of the death certificate or other proof of death to the taxpayer's refund claim. Complete the deceased taxpayer and claimant information on page 1 of the New Mexico Personal Income Tax Return, include all attachments, and mail to the address below.

Mail your New Mexico Personal Income Tax Return to:

New Mexico Taxation and Revenue Department  
P. O. Box 25122  
Santa Fe, New Mexico 87504-5122.

**WHO SHOULD NOT FILE THIS FORM.**

If you are a surviving spouse filing an original or amended joint return with the decedent, you DO NOT need to file this form. When a deceased taxpayer's information is completed on page 1 of the New Mexico Personal Income Tax Return (Form PIT-1) and a copy of the death certificate or other proof of death is attached to the PIT-1, a warrant will automatically be issued to the surviving spouse.

If you are a trustee designated by the trust to manage the decedent's affairs, you DONOT need to file this form. When a deceased taxpayer's information is completed on page 1 of the New Mexico Personal Income Tax Return (Form PIT-1) and a copy of the death certificate or other proof of death is attached to the PIT-1, a warrant will automatically be issued to the estate of the decedent.

**DEFINITIONS**

**Proof of Death**

The proof of death must be an authentic copy of either of the following:

- the death certificate, or
- the telegram or letter from the Department of Defense notifying the next of kin of the decedent's death while in active service.

**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 the court. A copy of the decedent's will cannot be accepted as evidence that you are the personal representative.

**Successor**

For purposes of this form, a successor is a person, other than a creditor, who is entitled to property of a decedent under the decedent's will or the Uniform Probate Code, Section 1-21(42) NMSA 1978.