

Income Tax

The federal and income taxes of the deceased are due for the year of death (Nevada has no state personal income tax). The taxes are due on the normal filing date of the following year, unless an extension is requested.

The spouse of the deceased may file jointly for the year of death. A spouse with dependent children may file jointly for two additional years. The IRS offers a booklet, [publication #559, "Information for Survivors, Executors and Administrators"](#), which may be helpful. You can obtain this booklet online: <https://www.irs.gov/pub/irs-pdf/p559.pdf> or by contacting your local IRS office [\(775\) 824-2218](#). The phone number is listed under IRS Forms in the government section of your directory.

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