Form **56**
(Rev. July 2004)
Department of the Treasury
Internal Revenue Service

Notice Concerning Fiduciary Relationship

(Internal Revenue Code sections 6036 and 6903)

OMB No. 1545-0013

Part I Identification

Name of person for whom you are acting (as shown on the tax return)	**Identifying number**	**Decedent's social security no.**

Address of person for whom you are acting (number, street, and room or suite no.)

City or town, state, and ZIP code (If a foreign address, see instructions.)

Fiduciary's name

Address of fiduciary (number, street, and room or suite no.)

City or town, state, and ZIP code	Telephone number (optional) ( )

Part II Authority

1 Authority for fiduciary relationship. Check applicable box:

a(1) ☐ Will and codicils or court order appointing fiduciary . . . . . **(2)** Date of death .....

b(1) ☐ Court order appointing fiduciary . . . . . **(2)** Date (see instructions) .....

c ☐ Valid trust instrument and amendments

d ☐ Other. Describe ▶ .....

Part III Nature of Liability and Tax Notices

2 Type of tax (estate, gift, generation-skipping transfer, income, excise, etc.) ▶ .....

3 Federal tax form number (706, 1040, 1041, 1120, etc.) ▶ .....

4 Year(s) or period(s) (if estate tax, date of death) ▶ .....

5 If the fiduciary listed in Part I is the person to whom notices and other written communications should be sent for **all** items described on lines 2, 3, and 4, check here . . . . . ▶ ☐

6 If the fiduciary listed in Part I is the person to whom notices and other written communications should be sent for **some** (but not all) of the items described on lines 2, 3, and 4, check here ▶ ☐ and list the applicable Federal tax form number and the year(s) or period(s) applicable .....

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Part IV Revocation or Termination of Notice

Section A—Total Revocation or Termination

7 Check this box if you are revoking or terminating all prior notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship . ▶ ☐

Reason for termination of fiduciary relationship. Check applicable box:

a ☐ Court order revoking fiduciary authority

b ☐ Certificate of dissolution or termination of a business entity

c ☐ Other. Describe ▶

Section B—Partial Revocation

8a Check this box if you are revoking earlier notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship . . . . . ▶ ☐

b Specify to whom granted, date, and address, including ZIP code.

▶ .....

Section C—Substitute Fiduciary

9 Check this box if a new fiduciary or fiduciaries have been or will be substituted for the revoking or terminating fiduciary and specify the name(s) and address(es), including ZIP code(s), of the new fiduciary(ies) . . . . . ▶ ☐

▶ .....

Part V Court and Administrative Proceedings

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency)			Date proceeding initiated
Address of court			Docket number of proceeding
City or town, state, and ZIP code	Date	Time a.m. p.m.	Place of other proceedings

Part VI Signature

Please Sign Here

I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.

Fiduciary's signature	Title, if applicable	Date

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Form 56 cannot be used to update the last known address of the person for whom you are acting. Use Form 8822, Change of Address, to make this change.

Purpose of Form

You must notify the IRS of the creation or termination of a fiduciary relationship under section 6903 and give notice of qualification under section 6036. You may use Form 56 to provide this notice to the IRS.

Who Should File

The fiduciary (see **Definitions** below) uses Form 56 to notify the IRS of the creation or termination of a fiduciary relationship under section 6903. For example, if you are acting as fiduciary for an individual, a decedent's estate, or a trust, you may file Form 56.

Receivers and assignees for the benefit of creditors also file Form 56 to give notice of qualification under section 6036. However, a bankruptcy trustee, debtor-in-possession, or other like fiduciary in a bankruptcy proceeding is not required to give notice of qualification under section 6036. Trustees, etc., in bankruptcy proceedings are subject to the notice requirements under title 11 of the United States Code (Bankruptcy Rules).

Definitions

Fiduciary. A fiduciary is any person acting in a fiduciary capacity for any other person (or terminating entity), such as an administrator, conservator, designee, executor, guardian, receiver, trustee of a trust, trustee in bankruptcy, personal representative, person in possession of property of a decedent's estate, or debtor-in-possession of assets in any bankruptcy proceeding by order of the court.

Person. A person is any individual, trust, estate, partnership, association, company or corporation.

Decedent's estate. A decedent's estate is a taxable entity separate from the decedent that comes into existence at the time of the decedent's death. It generally continues to exist until the final distribution of the estate's assets is made to the heirs and other beneficiaries.

Terminating entities. A terminating entity, such as a corporation, partnership, trust, etc., only has the legal capacity to establish a fiduciary relationship while it is in existence. Establishing a fiduciary relationship prior to termination of the entity allows the fiduciary to represent the entity on all tax matters after it is terminated.

When and Where To File

Notice of fiduciary relationship. Generally, you should file Form 56 when you create (or terminate) a fiduciary relationship. File Form 56 with the Internal Revenue Service Center where the person for whom you are acting is required to file tax returns.

Proceedings (other than bankruptcy) and assignments for the benefit of creditors. A fiduciary who is appointed or authorized to act as:

- A receiver in a receivership proceeding or similar fiduciary (including a fiduciary in aid of foreclosure), or
- An assignee for the benefit of creditors, must file Form 56 on, or within 10 days of, the date of appointment with the Chief, Special Procedures Staff, of the area office of the IRS having jurisdiction over the person for whom you are acting.

The receiver or assignee may also file a separate Form 56 with the service center where the person for whom the fiduciary is acting is required to file tax returns to provide the notice required by section 6903.

Specific Instructions

Part I—Identification

Provide all the information called for in this part. If there is more than one fiduciary, each fiduciary must file (or otherwise give notice) a separate Form 56.

Name. File a separate Form 56 for each person for whom you are acting in a fiduciary capacity. For example, if you will be filing the decedent's final Form 1040 and are the executor/administrator of the decedent's estate, file one Form 56 entering the name of the decedent as the person for whom you are acting and file one Form 56 entering the name of the estate as the name of the person for whom you are acting.

Identifying number. If you are acting for an individual, an individual debtor, or other person whose assets are controlled, the identifying number is the social security number (SSN). If you are acting for a person other than an individual, including an estate or trust, the identifying number is the employer identification number (EIN).

Decedent's SSN. If you are acting on behalf of a decedent, enter the decedent's SSN shown on his or her final Form 1040 in the space provided. If you are acting on behalf of a decedent's estate that must file a Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, enter the decedent's SSN in addition to entering the EIN (if applicable) as discussed above under *Identifying number.*

Address. Include the suite, room, or other unit number after the street address.

If the postal service does not deliver mail to the street address and the fiduciary (or person) has a P.O. box, show the box number instead of the street address.

For a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Please do not abbreviate the country name.

Part II—Authority

Line 1a. Check the box on line 1a if the decedent died *testate* (i.e., having left a valid will) and enter the decedent's date of death.

Line 1b. Check the box on line 1b if the decedent died *intestate* (i.e., without leaving a valid will). Also, enter the decedent's date of death and write "Date of Death" next to the date.

Assignment for the benefit of creditors. Enter the date the assets were assigned to you and write "Assignment Date" after the date.

Proceedings other than bankruptcy. Enter the date you were appointed or took possession of the assets of the debtor or other person whose assets are controlled.

You must be prepared to furnish evidence that substantiates your authority to act as a fiduciary for the person for whom you are acting.

Part III—Nature of Liability and Tax Notices

Line 2. Specify the type of tax involved. This line should also identify a transferee tax liability under section 6901 or fiduciary tax liability under 31 U.S.C. 3713(b) when either exists.

Line 5. If you check the box on line 5, we will treat your address as the address for IRS notices and correspondence for the form(s) and period(s) listed on lines 3 and 4.

Line 6. If you check the box on line 6, we will treat your address as the address for IRS notices and correspondence for the form(s) and period(s) that you list on line 6.

Part IV—Revocation or Termination of Notice

Complete this part only if you are revoking or terminating a prior notice concerning a fiduciary relationship. Completing this part will relieve you of any further duty or liability as a fiduciary if used as a notice of termination. However, completing Section B or C does not relieve any new or substitute fiduciary of the requirement to file a Form 56 or to otherwise give notice.

Part V—Court and Administrative Proceedings

Complete this part only if you have been appointed a receiver, trustee, or fiduciary by a court or other governmental unit in a proceeding other than a bankruptcy proceeding.

If proceedings are scheduled for more than one date, time, or place, attach a separate schedule of the proceedings.

Assignment for the benefit of creditors. You must attach the following information:

1. A brief description of the assets that were assigned, and

2. An explanation of the action to be taken regarding such assets, including any hearings, meetings of creditors, sale, or other scheduled action.

Part VI—Signature

Sign Form 56 and enter a title describing your role as a fiduciary (e.g., assignee, executor, guardian, trustee, personal representative, receiver, or conservator).

Paperwork Reduction Act and Privacy Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 56 is provided for your convenience and its use is voluntary. Under section 6109 you must disclose the social security number or employer identification number of the individual or entity for which you are acting. The principal purpose of this disclosure is to secure proper identification of the taxpayer. We also need this information to gain access to the tax information in our files and properly respond to your request. If you do not disclose this information, we may suspend processing the notice of fiduciary relationship and not consider this as proper notification until you provide the information.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	8 min.
Learning about the law or the form	32 min.
Preparing the form	46 min.
Copying, assembling, and sending the form to the IRS	15 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. Do not send Form 56 to this address. Instead, see *When and Where To File* on the prior page.