

IRM PROCEDURAL UPDATE

DATE: 05/02/2014

NUMBER: WI-03-0514-0803

SUBJECT: Form 56, Notice Concerning Fiduciary Relationship Non Decedent Accounts

AFFECTED IRM(s)/SUBSECTION(s): 3.13.5.31

CHANGE(s):

IRM 3.13.5.31, Revised Form 56, Notice Concerning Fiduciary Relationship, by revising paren (16) regarding working non decedent accounts.

16. If the IMF account is inactive (MFR 08) and the taxpayer is NOT deceased, reopen the account using a TC 012 (if necessary to enter the fiduciary name to the account).

REMINDER: The Estate of a deceased taxpayer can file an individual tax return for the year the taxpayer died. If a tax return is filed on behalf of the decedent after the year of their death, a Form 1041 must be filed on their behalf.

NOTE: If a name change is required, complete the name change with a PDC of 3 (when applicable).