



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Instructions for Form 56



(Rev. June 2026)

Notice Concerning Fiduciary Relationship

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

Future Developments

For the latest information about developments related to Form 56 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form56](https://www.irs.gov/Form56).

What's New

New address for insolvency. A fiduciary who is appointed or authorized to act as a receiver in a receivership proceeding or similar fiduciary or an assignee for the benefit of creditors must file Form 56 at the new address for the insolvency function. See [Proceedings \(other than bankruptcy\) and assignments for the benefit of creditors](#), later, for more information.

Section A, line 1f. Receiver and fiduciary were added to Part I, Section A, line 1f. See [Line 1f](#), later, for more information.

Section A, line 2c and 2d. If a receiver or a fiduciary has been appointed, the filer should indicate if all or substantially all of the taxpayer assets are in control or custody of the court. See [Lines 2c and 2d](#), later, for more information.

Photographs of Missing Children

The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](#). Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

General Instructions

Purpose of Form

Form 56 is used to notify the IRS of the creation or termination of a fiduciary relationship under section 6903 and give notice of qualification under section 6036.

Caution: Form 56 cannot be used to update the last known address of the person, business, or entity for whom you're acting. Use Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party—Business, to update the last known address.

Who Must File

A fiduciary (see [Definitions](#), later) who seeks to act on behalf of a taxpayer before the IRS or to inform the IRS that the fiduciary capacity has terminated must file Form

56 to notify the IRS of the creation or termination of a fiduciary relationship under section 6903.

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).

Caution: Do not use Form 56 if you're notifying the IRS that you're the authorized representative of the taxpayer. Instead, use Form 2848, Power of Attorney and Declaration of Representative.

A fiduciary is treated by the IRS as if the fiduciary is actually the taxpayer. Upon appointment, the fiduciary automatically has both the right and the responsibility to undertake all actions the taxpayer is required to perform. For example, the fiduciary must file returns and pay any taxes due on behalf of the taxpayer.

An authorized representative is treated by the IRS as the agent of the taxpayer. The authorized representative can only perform the duties authorized by the taxpayer, as indicated on Form 2848. An authorized representative is not required nor permitted to do anything other than the actions explicitly authorized by the taxpayer.

Definitions

Fiduciary. A fiduciary is any person in a position of confidence acting on behalf of any other person. A fiduciary assumes the powers, rights, duties, and privileges of the person or entity on whose behalf the fiduciary is acting. Examples of fiduciaries include administrators, conservators, designees, executors, guardians, receivers, trustees of a trust, trustees in bankruptcy, personal representatives, persons in possession of property of a decedent's estate, or debtors-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's in existence. Establishing a fiduciary relationship prior to

DRAFT

DRAFT

termination of the entity allows the fiduciary to represent the entity on all tax matters after it's terminated.

When and Where To File

Notice of fiduciary relationship. Generally, you must 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're acting is required to file tax returns. For example, if the person for whom you're acting is required to file a Form 1040, go to the Instructions for Form 1040 to locate the mailing address.

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. Form 56 must be filed with the insolvency function at the following address.

Internal Revenue Service
Insolvency
MS 5027 DAL
Dallas, TX 75242

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 a separate Form 56 or otherwise provide notice of their status to the IRS.

Name. File a separate Form 56 for each person for whom you're 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're acting and file one Form 56 entering the name of the estate as the name of the person for whom you're acting.

Identifying number. If you're acting for an individual, an individual debtor, or other person whose assets are controlled, the identifying number is the social security number (SSN) or individual taxpayer identification number (ITIN).

If you're acting for a person other than an individual, the identifying number is the employer identification number (EIN).

Decedents. If you're acting on behalf of a decedent, enter the decedent's SSN or ITIN shown on the decedent's final Form 1040 in the space provided.

If you're 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 or ITIN and the EIN (if applicable) as discussed under [Identifying number](#), earlier.

Address. Enter the address. Include the room, suite, or other unit number, in the applicable box.

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

For a foreign address, enter the information in the applicable boxes. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Caution: Form 8822 or Form 8822-B must be used to update the last known address of the person, business, or entity for whom you're acting.

Section A—Authority

Line 1a, testate estates. Check the box on line 1a if you're the executor of an estate of a decedent who died testate (that is, having left a valid will) and have been authorized to serve by a court of appropriate jurisdiction. Attach to your Form 56 current letters testamentary or a court certificate as proof of your court appointment. Enter the decedent's date of death on line 2a.

Line 1b, intestate estates with court appointment. Check the box on line 1b if you have been appointed the administrator or representative of an estate of a decedent who died intestate (that is, without leaving a valid will). Attach to your Form 56 current letters testamentary or a court certificate as proof of your court appointment. Enter the decedent's date of death on line 2a.

Line 1c, guardianship. Check the box on line 1c if a court of appropriate jurisdiction has appointed you to serve as guardian, custodian, or conservator over the interests of another person or entity. Enter the date you were appointed on line 2b.

Line 1d, intestate estates with no court appointment. Check the box on line 1d if you're the fiduciary of a decedent who died intestate (that is, without leaving a valid will). Only check this box if there is no court appointed administrator or representative for the estate of the decedent and you're the sole person charged with the property of the decedent. Enter the decedent's date of death on line 2a.

Line 1e, trusts. Check the box on line 1e if you were named a trustee under a valid instrument. Enter the date of your appointment or the date of the transfer of assets on line 2b.

Line 1f, bankruptcy or assignment for the benefit of creditors or appointment of receiver or fiduciary. If you're a bankruptcy trustee or an assignee for the benefit of creditors, check the box on line 1f. Enter the date the assets were assigned to you on line 2b.

If you're a court-appointed receiver or fiduciary, check the box on line 1f. Enter the date the assets were appointed to you on line 2b and check the applicable box on line 2c. If line 2c is "No," list the assets that were transferred on line 2d.

DRAFT

DRAFT

Line 1g, other proceedings. If you're acting in a fiduciary capacity under circumstances different from those listed on lines 1a through 1f, check the box on line 1g and describe the authority for the fiduciary relationship in the space provided. Enter the date you were appointed or assets were transferred or assigned to you on line 2b.

Line 2a, date of death. Complete this line only if you checked the box on line 1a, line 1b, or line 1d.

Line 2b, date of appointment or transfer of assets. Complete this line only if you checked the box on line 1c, 1e, 1f, or 1g.

Lines 2c and 2d, assets in control or custody of the court. Complete these lines only if you checked the box on line 1f for an appointment of receiver or fiduciary.

Caution: You must be prepared to furnish evidence that substantiates your authority to act as a fiduciary.

Section B—Nature of Liability and Tax Notices

Lines 3 and 4. Check the appropriate box(es) indicating the type of tax and forms you will be filing in performance of your fiduciary duties.

Lines 5a and 5b. If your authority does not cover all years or tax periods, check the box on line 5a and list the specific years or periods within your authority on line 5b.

Caution: Form 56 cannot be used to request copies of notices and correspondence.

Part II—Revocation or Termination of Notice

Complete Part II only if you're revoking or terminating a prior notice concerning a fiduciary relationship.

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 III—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. If you have been appointed as an assignee 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 IV—Signature

Sign Form 56 under penalty of perjury and enter a title describing your role as a fiduciary (for example, assignee, executor, guardian, trustee, personal representative, receiver, conservator, surviving spouse, or sole heir in possession of the property of the decedent).

DRAFT

DRAFT

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 in meeting this requirement and its use is voluntary. Sections 6903 and 6036 require you to inform the IRS of the creation or termination of a fiduciary relationship. Under section 6109 you must disclose the social security number or other identification number of the individual or entity for which you're 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. We may disclose this information to the Department of Justice for civil or criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. 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. Providing false information may subject you to penalties.

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 | 9 min. |
| Learning about the law or the form | 38 min. |
| Preparing the form | 55 min. |
| Copying, assembling, and sending the form to the IRS | 19 min. |

Comments and suggestions. We welcome your comments about these instructions and suggestions for future editions.

You can send us comments through [IRS.gov/FormsComments](https://www.irs.gov/formscomments). Or you can write to:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send Form 56 to the address above. Instead, see [When and Where To File](#), earlier.

DRAFT

DRAFT