



**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** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on 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 generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some 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). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). 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.

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](#).

**Notice Concerning Fiduciary Relationship  
 of Financial Institution**

(Internal Revenue Code sections 6036, 6402, and 6903)  
 ▶ Go to [www.irs.gov/Form56F](http://www.irs.gov/Form56F) for the latest information.

**Part I Identification**

<b>1</b> Name of person for whom you are acting (as shown on the tax return)	<b>2</b> Employer identification number
<b>3</b> Address of financial institution (number, street, and room or suite no.)	
<b>4</b> City, state, and ZIP code	<b>5</b> Telephone no.
<b>6</b> Check the applicable box for the type of financial institution: <input type="checkbox"/> Bank <input type="checkbox"/> Thrift	
<b>7</b> Check here <input type="checkbox"/> if the financial institution is insolvent.	
<b>8</b> Enter the ending date of the financial institution's tax year (mo., day, yr.) . . . . . ▶	
<b>9</b> Fiduciary's name	<b>10</b> Contact person
<b>11</b> Address of fiduciary (number, street, and room or suite no.)	
<b>12</b> City or town, state, and ZIP code	<b>13</b> Telephone no.
<b>14</b> Check the applicable box if the fiduciary is a: <input type="checkbox"/> Receiver <input type="checkbox"/> Conservator	
<b>15</b> Check this box <input type="checkbox"/> if the financial institution is or was a member of a group filing a consolidated return and complete lines 16 to 21 below: Lines 16 through 21 are to be completed only if the financial institution is or was a member of a group filing a consolidated return.	
<b>16</b> Name of person for whom you are acting (as shown on the tax return)	<b>17</b> Employer identification number
<b>18</b> Address of the common parent (number, street, and room or suite no.)	
<b>19</b> City, state, and ZIP code	
<b>20</b> Check here <input type="checkbox"/> if a copy of this form has been sent to the common parent of the group.	
<b>21</b> Enter the tax year(s) that the financial institution is or was a member of the consolidated group ▶	

**Part II Authority**

**22** Evidence of fiduciary authority. Check applicable box(es), and attach copy of applicable orders:

<b>a</b> <input type="checkbox"/> Appointment of conservator	<b>b</b> <input type="checkbox"/> Replacement of conservator
<b>c</b> <input type="checkbox"/> Appointment of receiver	<b>d</b> <input type="checkbox"/> Order of insolvency
<b>e</b> <input type="checkbox"/> Other evidence of creation of fiduciary relationship (describe) ▶	

**Part III Tax Notices**

**23** All notices and other written communications with regard to income, employment, and excise taxes of the financial institution (listed on line 1) will be addressed to the fiduciary. Indicate below if other notices and written communications should be addressed to the fiduciary. Include the type of tax, tax periods, or years involved.

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**Part IV Revocation or Termination of Notice**

Section A—Total Revocation or Termination

**24** Evidence of termination or revocation of fiduciary authority (Check applicable box(es)):

<b>a</b> <input type="checkbox"/> Certified copy of court order revoking fiduciary authority attached.	
<b>b</b> <input type="checkbox"/> Copy of certificate of dissolution or termination of a business entity attached.	
<b>c</b> <input type="checkbox"/> Other evidence of termination of fiduciary relationship (describe) ▶ .....	

**Please  
 Sign  
 Here**

Under penalties of perjury, I declare that I have examined this document, including any accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ \_\_\_\_\_ Title, if applicable \_\_\_\_\_ Date \_\_\_\_\_  
 Fiduciary's signature

# Future Developments

For the latest information about developments related to Form 56-F and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form56F](http://www.irs.gov/Form56F).

# General Instructions

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

## Purpose of Form

Use Form 56-F to notify the IRS of a fiduciary relationship only if that relationship is with respect to a financial institution (such as a bank or a thrift). Until you notify the IRS of the fiduciary relationship, notices of tax liability sent to the last known address of the taxpayer, or transferee, subject to liability are considered sufficient compliance by the IRS with the requirements of the Internal Revenue Code. However, if the financial institution is a member of a consolidated group, the provisions of Regulations section 1.1502-77 apply to the extent not modified by section 6402(k) and Regulations section 301.6402-7.

In addition, the filing of Form 56-F is a requirement to secure a refund pursuant to section 6402(k) and Regulations section 301.6402-7.

Section 6036 and Regulations section 301.6036-1 state that a notice is required of a receiver in proceedings other than bankruptcy, and other like fiduciaries. Section 6402(k) and Regulations section 301.6402-7 state that a fiduciary of an insolvent financial institution must file Form 56-F to secure its position with respect to any refund that may be available to a consolidated group.

Section 6903 and Regulations section 301.6903-1 state that every person acting in a fiduciary capacity must file a written notice with the IRS.

## Who Should File

Form 56-F should be filed instead of **Form 56**, Notice Concerning Fiduciary Relationship, by the federal agency acting as a fiduciary (defined below) in order to notify the IRS of the creation, termination, or change in status of a fiduciary relationship with a financial institution.

## Definition

**Fiduciary.** A fiduciary means the Federal Deposit Insurance Corporation, or other federal agency authorized by law to act as a receiver or conservator of a financial institution. The term also includes any federal instrumentality, subsidiary, or agency that is a predecessor or successor of this agency that is so authorized.

## When To File

Form 56-F must be filed with the IRS within 30 days from the date the fiduciary is appointed to act as a receiver or conservator. In addition, it should be filed in every subsequent tax year that the fiduciary continues to act as the receiver or conservator for that financial institution for purposes of section 6402(k).

If a Form 56-F has been filed for a solvent financial institution by the fiduciary and subsequently that financial institution

becomes insolvent, the fiduciary should file a new Form 56-F and check the box on line 7.

**Note:** A fiduciary (defined above), who was appointed a fiduciary of a financial institution prior to the issuance of Form 56-F and who still is a fiduciary for the same financial institution, should file Form 56-F with the IRS as soon as possible.

A fiduciary (defined above), who may have previously filed Form 56 for a financial institution, and is still acting as a fiduciary for the same institution, should file a new Form 56-F as soon as possible.

## Where To File

For purposes of section 6402(k) and section 6903, send Form 56-F to the Internal Revenue Service Center where the financial institution for whom the fiduciary is acting files its income tax return.

For purposes of section 6036, send Form 56-F to the Advisory Group Manager, Advisory, Insolvency and Quality (AIQ) Office, of the area office of the IRS having jurisdiction over the person for whom you are acting.

# Specific Instructions

## Part I—Identification

**Lines 1–5.** Provide all the requested information concerning the financial institution in this part.

**Line 2.** Section 6109 requires that the taxpayer’s identification number must be disclosed. The principal purpose is to identify the financial institution for whom you are acting.

**Line 7.** Check this box if the financial institution is insolvent within the meaning of 12 U.S.C. 191, 12 U.S.C. 1821(c)(5)(A), 12 U.S.C. 1464(d)(2)(A), 12 U.S.C. 1464(d)(2)(C)(i), or any applicable state law (or any successor statute that adopts a substantially similar statute).

**Lines 9–13.** Provide all the requested information regarding the fiduciary in this part. For example, on line 9, enter the full name of the fiduciary (such as the Federal Deposit Insurance Corporation or similar federal agency).

**Line 10.** The contact person should be the individual within the federal agency who has the authority to handle all tax matters on behalf of the financial institution.

**Lines 16–21.** Provide all the requested information in this part concerning the common parent of a consolidated group that includes (or included) the financial institution (if applicable).

If the form is submitted in compliance with the regulations under section 6402(k), the identification number of the common parent should be disclosed.

If the financial institution was a member of more than one consolidated group during any year(s) to which the fiduciary may claim a refund under section 6402(k), then the fiduciary must file a separate Form 56-F providing the information on each parent.

**Line 20.** Check the box if a copy of the form was sent to the appropriate common parent in compliance with Regulations section 301.6402-7.

# Part II—Authority

Check the appropriate box and attach a copy of the appropriate order.

# Part III—Tax Notices

All notices and other written communications with regard to income, employment, and excise taxes of the financial institution will be addressed to the fiduciary, with the exception of notices sent to the common parent under the provisions of Regulations section 1.1502-77. Other notices and written communications will be addressed to the fiduciary only as specified. For example, use this line to identify a transferee tax liability under section 6901.

# Part IV—Revocation or Termination of Notice

Complete this part if you are revoking or terminating all prior notices concerning fiduciary relationships on file with the IRS for the same tax matters and years or periods covered by this notice concerning fiduciary relationships.

## Signature

Sign Form 56-F under penalty of perjury and enter the title describing your role as a fiduciary (receiver or conservator).

**Paperwork Reduction Act Notice.** We ask for the information on the form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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 Form 56-F will vary depending on individual circumstances. The estimated average time is:

<b>Recordkeeping</b> . . . . .	7 hrs., 39 min.
<b>Learning about the law or the form</b> . . . . .	47 min.
<b>Preparing the form</b> . . . . .	57 min.
<b>Copying, assembling, and sending the form to the IRS</b> . . . . .	0 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 56-F simpler, we would be happy to hear from you. You can send us comments from [www.irs.gov/FormComments](http://www.irs.gov/FormComments). Or you can send your comments to:

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

**Do not** send the form to this address. Instead, see *Where To File* on this page.