

Notice Concerning Fiduciary Relationship

(Internal Revenue Code section 6903)

Name of person for whom you are acting (as will be shown on the tax return)	Identifying number (see instruction D)
Address of person for whom you are acting (number and street including apartment number, or rural route)	Check applicable box: <input type="checkbox"/> Initial notice <input type="checkbox"/> Termination notice <input type="checkbox"/> Transfer for security purposes of interest in "Illinois type" land trust
City, town or post office, State and ZIP code	
If you are acting for a decedent, show date of death	Decedent's social security number

Fiduciary's name

Fiduciary's address (number and street including apartment number, or rural route)

City, town or post office, State and ZIP code

Description of fiduciary authority (check applicable boxes):

- Certified copy of will attached
- Certified copy of court order appointing the fiduciary attached
- Certified copy of trust instrument attached
- Specimen form of "Illinois type" land trust agreement attached
- Specimen form of "Illinois type" land trust agreement filed previously with Internal Revenue Service (specify location and date) ▶ _____
- Other (describe) ▶ _____
- Evidence of termination of fiduciary capacity (describe) ▶ _____

Address to the fiduciary all tax notices for each item checked below concerning the person for whom the fiduciary is acting (check applicable boxes):

- Income tax for period(s) ▶ _____
- Gift tax for period(s) ▶ _____
- Estate tax
- Other taxes (specify type of tax and taxable period(s)) ▶ _____
- Tax liability of person for whom you are acting
- Transferee tax liability of person for whom you are acting
- Fiduciary tax liability of person for whom you are acting under section 3467 of the Revised Statutes as amended (31 U.S.C. 192) concerning payment of tax from a decedent's estate.

"Illinois type" land trust beneficiary's name	Identifying number (see instruction D)
Beneficiary's address (number and street including apartment number, or rural route)	Percentage (or fraction) of "Illinois type" land trust owned by beneficiary
City, town or post office, State and ZIP code	
Location of land and description of improvements on land owned by "Illinois type" land trust	Amount beneficiary (check applicable box) ▶ <input type="checkbox"/> Paid OR <input type="checkbox"/> Received for beneficiary's interest in "Illinois type" land trust ▶ \$

I have examined this notice and to the best of my knowledge it is correct.

▶

▶

Sign here ▶

Fiduciary's signature Title Date

Instructions

A. Who May File.—A fiduciary may use Form 56 to provide the written notice under section 301.6903–1 of the regulations. The purpose of the notice is to inform Internal Revenue Service that a person is acting for another person in a fiduciary capacity so that the Internal Revenue Service may mail to the fiduciary tax notices concerning the person for whom the fiduciary is acting. Section 6901(g) of the Internal Revenue Code provides in general that notices of tax liability mailed to the person subject to liability at the last known address shall be sufficient compliance with the notice requirements of the law in the absence of notice of fiduciary relationship under section 6903.

B. When to File.—Please file Form 56 as soon as all of the necessary information is available.

C. Where to File.—Please file Form 56 with Internal Revenue Service where returns are filed for the person for whom you are acting.

D. Identifying Number.—If you are acting for an individual, enter the individual's social security number; for all others, including an estate or a trust, enter the employer identification number.

E. Termination Notice.—In order to be relieved of any further duty or liability, the fiduciary must inform Internal Revenue Service when the fiduciary capacity has terminated. Please describe the evidence attached concerning the termination of the fiduciary capacity.

F. Signature.—Please sign Form 56 and show a descriptive title, such as guardian, trustee, personal representative, receiver, or conservator.

G. Supplemental Instructions for "Illinois type" Land Trusts.—Under an "Illinois type" land trust (in the few States permitting its use) the fiduciary holds title subject to the obligation to make conveyances as the bene-

ficiary may direct, and the beneficiary holds all rights to the possession, management, and income of the trust property. "Illinois type" land trusts may be held to convert the interest of the beneficiary to personal property and may permit recording the trust by number only. If the trust is known only by a number, enter that number for the name of the trust. You may use Form 56 for each original and each later beneficiary as well as for each assignment or transfer of a beneficial interest for security purposes. Please file Form 56 with Internal Revenue Service where returns are filed for the location where you are acting.

Privacy Act Notice

The written notice is mandatory under section 6903 of the Internal Revenue Code and 26 C.F.R. 301.6903–1 if you wish to receive notices of tax liability for the person for whom you are acting. Form 56 is furnished as a convenience and the use of this particular form therefore is not mandatory. The principal purpose of the notice is to inform Internal Revenue Service that you are a fiduciary. Other routine uses may include computer programs. If you do not notify the Internal Revenue, notices of tax liability sent to the last known address of the taxpayer, transferee, or other person subject to liability will be considered sufficient compliance with the requirements of the Internal Revenue Code.

Disclosure of the identifying number for the person for whom you are acting is mandatory under section 6109 of the Code and 26 C.F.R. 301.6109–1. The principal purpose is to properly identify the person for whom you are acting. Other routine uses may include computer programs. If you do not furnish the identifying number, the Internal Revenue Service may suspend processing the notice concerning fiduciary relationship until the number is received.