Form **56**
(Rev. January 1985)
Department of the Treasury
Internal Revenue Service

Notice Concerning Fiduciary Relationship

(Internal Revenue Code section 6903)

OMB No. 1545-0013
Expires 9-30-86

Part I Identification

Name of person for whom you are acting (as will be shown on the tax return)	**Identifying number**
Address of person for whom you are acting (number and street, including apartment number, or rural route)	Check applicable box: ☐ Initial notice ☐ Termination notice
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

Part II Authority

Description of fiduciary authority (**check applicable boxes**):

☐ Certified copy of will and codicils attached

☐ Certified copy of court order appointing the fiduciary attached

☐ Certified copy of trust instrument and amendments attached

☐ Other (describe) ▶ --

☐ Evidence of termination of fiduciary capacity (describe) ▶

Part III Tax Notices

Send me all tax notices for each item checked below concerning the person for whom I am acting (check applicable boxes):

☐ Income tax for period(s) ▶ --

☐ Gift tax for period(s) ▶ --

☐ Estate tax

☐ Other taxes (specify type of tax and tax period(s)) ▶ --

☐ Tax liability of person for whom I am acting

☐ Transferee tax liability of person for whom I am acting

☐ Fiduciary tax liability of person for whom I am acting under section 3467 of the Revised Statutes as amended (31 U.S.C. 192) concerning payment of tax from a decedent's estate.

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

Fiduciary's signature	Title	Date

For Paperwork Reduction Act and Privacy Act Notices, see back page.

General Instructions

Every person acting for another person in a fiduciary capacity must give notice of this relationship to the district director in writing. A fiduciary may use Form 56 to notify the IRS of the creation or termination of a fiduciary relationship.

Filing this form will authorize the IRS to either mail tax notices to the fiduciary or discontinue mailing such tax notices to the specified fiduciary. It can also relieve the fiduciary of any further duty or liability if used as notice of termination.

Paperwork Reduction Act Notice

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Privacy Act Notice

Section 6903 of the Internal Revenue Code and 26 CFR 301.6903-1 states that a fiduciary who wants to receive notices of tax liability for someone else must file a written notice. Form 56 is available as a convenience and its use is therefore not mandatory. The principal purpose of the notice is to inform IRS that you are a fiduciary. Until you notify IRS, notices of tax liability sent to the last known address of the taxpayer, transferee, or other person subject to liability are considered sufficient compliance with the requirements of the Internal Revenue Code.

Under Code section 6109, the taxpayer's identifying number must be disclosed. The principal purpose is to properly identify the person for whom you are acting. If the identifying number is not disclosed, IRS may suspend processing the notice concerning fiduciary relationship until the number is provided.

Purpose of Form

Use Form 56 to notify IRS of a fiduciary relationship.

When to File

File Form 56 as soon as you have all the necessary information to complete the form.

Where to File

File Form 56 with IRS where returns are filed for the person for whom you are acting.

Specific Instructions

Part I
Identification

Provide all the information called for in this part.

If you are acting for an individual, the identifying number is the social security number. If you are acting for other than an individual, including an estate or trust, the identifying number is the employer identification number.

Be sure to check the applicable box to show whether this is an initial notice or a termination notice.

Part II
Authority

Check the appropriate boxes that describe the fiduciary authority. Also be sure to supply the information called for if you checked the box for an evidence of termination of fiduciary capacity.

To be relieved of any further duty or liability, you must inform IRS when the fiduciary capacity has ended. If you are using Form 56 as a termination notice, please describe in the space provided the evidence attached concerning the termination of the fiduciary capacity.

Part III
Tax Notices

At your request IRS will send you tax notices regarding the person for whom you are acting. Check the applicable boxes and write the tax periods to indicate the items about which you want to be notified.

Signature

Sign Form 56 and enter a title describing your role as a fiduciary (for example: guardian; trustee; personal representative; receiver; or conservator).