

# Notice Concerning Fiduciary Relationship

(Internal Revenue Code sections 6036 and 6903)

## Part I Identification

### Section A.—Taxpayer

Name of person for whom you are acting (as shown on the tax return)	Identifying number
Address of person for whom you are acting (number and street, including apartment number)	
City, town, or post office, state, and ZIP code	

### Section B.—Fiduciary

Fiduciary's name(s), address(es), including ZIP code(s), and telephone number(s)

## Part II Authority

### 1 Evidence of fiduciary authority (check applicable boxes):

- a  Certified copy of will and codicils attached
- b  Certified copy of court order appointing the fiduciary attached
- c  Copy of valid trust instrument and amendments attached
- d  Other evidence of creation of fiduciary relationship (describe) ▶ .....

### 2 Evidence of termination of fiduciary authority (check applicable boxes):

- a  Certified copy of court order revoking fiduciary authority attached
- b  Copy of certificate of dissolution or termination of a business entity attached
- c  Other evidence of termination of fiduciary relationship (describe) ▶ .....

## Part III Tax Notices

Send copies of notices and other written communications addressed to the fiduciary(ies) (listed in Part I) in proceedings involving the following tax matters :

- 3 Type of tax (estate, gift, income, excise, etc.) .....
- 4 Federal tax form number (706, 1040, 1041, 1120, etc.) .....
- 5 Year(s) or period(s) (If estate tax, date of death) .....

## Part IV Revocation or Termination of Notice

### Section A.—Total Revocation or Termination

- 6 Check this box if you are revoking or terminating all prior notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship . . . . . ▶

### Section B.—Partial Revocation

- 7a Check this box and list the appropriate information if you are revoking earlier notices concerning fiduciary relationships on file with the Internal Revenue Service for the same tax matters and years or periods covered by this notice concerning fiduciary relationship . ▶
- b Specify to whom granted, date, and address, including ZIP code, or refer to attached copies of earlier notices and authorizations.  
 .....

### Section C.—Substitute Fiduciary

- 8a Check this box and list the appropriate information if a new fiduciary or fiduciaries have been or will be substituted for the revoking or terminating fiduciary(ies) . . . . . ▶
- b Specify the name(s) and address(es), including ZIP code(s), of the new fiduciary(ies)  
 .....

## Part V Court and Administrative Proceedings

Name of court (If other than a court proceeding, identify the type of proceeding and name of agency)	Date proceeding initiated		
Address of court or other proceeding	Docket number of proceeding		
City, town, or post office, state and ZIP code	Date	Time	Place of other proceedings
		a.m. p.m.	

I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.

<b>Please sign here</b>	▶ _____ Fiduciary's signature	_____ (Title, if applicable)	_____ Date
	▶ _____ Fiduciary's signature	_____ (Title, if applicable)	_____ Date

## General Instructions

### 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 state that a fiduciary who wants to receive notices of tax liability for someone else must file a written notice. Section 6036 of the Internal Revenue Code and 26 CFR 301.6036-1 state that a notice is required of a trustee in bankruptcy, a receiver, and other like fiduciaries.

### Purpose of Form

Use Form 56 to notify IRS of a fiduciary relationship.

Form 56 is available as a convenience and its use is therefore not mandatory. The principal purpose of the notice is to inform the IRS that you are a fiduciary. Until you notify the 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 by the IRS with the requirements of the Internal Revenue Code.

**Identifying Number.**—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, the IRS may suspend processing the notice concerning fiduciary relationship until the number is provided.

### Who Should File

Form 56 should be filed by the fiduciary to notify the IRS of the creation or termination of a fiduciary relationship for each of the following:

- an individual
- a decedent's estate
- a trust
- a bankruptcy estate
- an assignee for the benefit of creditors and
- terminating entities.—A terminating entity, such as a corporation, partnership, trust, etc., only has the legal capacity to establish a fiduciary relationship while it is in existence. Establishing a fiduciary relationship prior to termination of the entity allows the fiduciary to represent the entity on all tax matters after it is terminated.

### Definitions

**Fiduciary.**—Fiduciary means any person acting for any other person, such as an administrator, administratrix, conservator, designee, executor, executrix, guardian, receiver, trustee of a trust, trustee in bankruptcy, personal representative, person in possession of property of a decedent's

estate or debtor in possession of assets in any bankruptcy proceeding by order of the court.

**Person.**—A person means any individual, trust, estate, partnership, association, company or corporation.

**Decedent's estate.**—An estate of a deceased person is a taxable entity separate from the decedent. It generally continues to exist until the final distribution of the assets of the estate is made to the heirs and other beneficiaries.

**Bankruptcy estate.**—A bankruptcy estate is a separate and distinct taxable entity from the individual debtor. It is created when an individual debtor files for bankruptcy under chapters 7 or 11 of the Bankruptcy Code. This creates a separate "estate" consisting of property that belongs to the debtor before the filing date. See **Publication 908**, Bankruptcy, for more information.

### When and Where to File

**1. Taxable Persons.**—Generally, Form 56 should be filed when you first create a fiduciary relationship or when you decide to terminate it for an individual, a decedent's estate, a trust, or a terminating entity. However, when a fiduciary relationship is first created, a fiduciary who is required to file a return can file Form 56 with the first tax return filed.

Form 56 must be filed with the IRS service center where the person for whom you are acting is required to file tax returns.

**2. Proceedings and Assignments for the Benefit of Creditors.**—Generally, Form 56 must be filed within 10 days from the date the fiduciary is appointed or authorized to act as:

- a receiver or the trustee in a bankruptcy proceeding,
- a receiver in a receivership proceeding or similar fiduciary (including a fiduciary in aid of foreclosure),
- an assignee for the benefit of creditors.

However, in the case of bankruptcy proceedings, if written notice was previously given to the Secretary or other appropriate officer of the Treasury Department as required under Title 11 of the Bankruptcy Act, no notice to the IRS is required.

File Form 56 with the Chief, Special Procedures Staff, of the District office of the IRS where the fiduciary is or was required to file returns.

## Specific Instructions

### Part I.—Identification

Provide all the information called for in this part.

**Identifying number.**—If you are acting for an individual or individual debtor or other person whose assets are controlled, the identifying number is the social security number. If you are acting for a person other than an individual, including an estate or trust, the identifying number is the employer identification number.

## Part II.—Authority

**Line 1a.—Testate decedent.**—Check this box if the decedent died testate and enter the date of the decedent's death after line 1a.

**Line 1b.—**

- **Intestate decedent.**—Enter the decedent's date of death and write "Date of Death" next to the date.
- **Bankruptcy estates or similar cases.**—Enter the date you were appointed trustee of a bankruptcy estate or the date you took possession of the assets of the debtor or other person whose assets are controlled.
- **Assignment for the benefit of creditors.**—Enter the date the assets were assigned to you and write "Assignment date" after the date.

## Part III.—Tax Notices

Complete Part III if you want the IRS to send you tax notices regarding the person for whom you are acting.

Specify the type of tax involved. This line should also identify a transferee tax liability or fiduciary tax liability under 31 U.S.C. 192 when either exists.

## Part IV.—Revocation or Termination of Notice

Complete this part only if you are revoking or terminating a prior notice concerning a fiduciary relationship. Completing this part will relieve you of any further duty or liability if used as a notice of termination.

## Part V.—Court and Administrative Proceedings

Complete this part only if you have been appointed a receiver or trustee by a bankruptcy court, or a 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.**—You must attach:

- 1) Your name and address and the date the assets were assigned to you,
- 2) The name, address, and taxpayer identification number of the debtor whose assets were assigned,
- 3) A brief description of the assets that were assigned, and
- 4) An explanation of the action to be taken regarding such assets, including any hearings, meetings of creditors, sale or other scheduled action.

## Signature

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