

Notice Concerning Fiduciary Relationship

(Internal Revenue Code section 6903)

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: <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	Decedent's social security number
If you are acting for a decedent, show date of death	
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 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) ▶ _____

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.

Part IV "Illinois type" land trust

"Illinois type" land trust beneficiary's name	Identifying number
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

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. 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 required to give us this information.

Privacy Act Notice.—Section 6903 of the Internal Revenue Code and 26 CFR 301.6903–1 say that anyone 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. Other routine uses may include computer programs. If you do not 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. Other routine uses may include computer programs. If the identification number is not disclosed, IRS may suspend processing the notice concerning fiduciary relationship until the notice is provided.

General Instructions

As a fiduciary, you can use Form 56 to notify IRS of a fiduciary relationship. This enables IRS to mail you any tax notices you designate that concern the person for whom you are acting. Form 56 is for your convenience. Its use is voluntary, and you can file a notice of fiduciary relationship without using the form.

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. For an "Illinois type" land trust, file with IRS for the location where 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, a termination notice, or a transfer of interest in an "Illinois type" land trust.

Part II.—Authority. Check the appropriate boxes that describe the fiduciary authority. Also be sure to supply the information called for if you check boxes for a previously filed specimen form of an "Illinois type" land trust agreement or 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 to indicate the items about which you want to be notified.

Part IV.—"Illinois type" land trust. If this is an "Illinois type" land trust, please supply the information called for on the form.

Only a few States permit "Illinois type" land trusts. An "Illinois type" land trust is a trust in which the fiduciary holds title subject to the obligation to make conveyances as the beneficiary directs. The beneficiary holds all rights to the possessions, management, and income of the trust property. The interest of the beneficiary may convert to personal property, and the trust may be recorded by number only. If the trust is known only by a number, enter the number in the space for the name of the trust.

You may use Form 56 for each original beneficiary and each later one. You may also use it for each assignment or transfer of a beneficial interest for security purposes.

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

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