Form **56-A**
(February 2001)
Department of the Treasury
Internal Revenue Service

Notice Concerning Fiduciary Relationship— Illinois Type Land Trust

(Internal Revenue Code section 6903)

OMB No. 1545-1683

Part I Identification of Trustee of Illinois Type Land Trust

Trustee's name		**Identifying number**
Trustee's address (number, street, and room or suite no.)	City or town, state, and ZIP code	

Part II Trust Information (see instructions)

Trust Number (Internal Identifier assigned by trustee)	Date trust created	Date trust terminated
Address of trust (number, street, and room or suite no.)	City or town, state, and ZIP code	
Successor trustee's name	Date trust transferred to successor trustee	
Successor trustee's address (number, street, and room or suite no.)	City or town, state, and ZIP code	

Note: *This notice is given with respect to all liabilities of the trust under the Internal Revenue Code. See instructions.*

Part III Transaction Reports—Beneficiary/Power of Direction Transaction Report 1

Complete Part III **only** if you are reporting that one or more beneficiaries or powers of direction are being added or removed.

Name of beneficiary or person with Power of Direction		**Identifying number**
Number, street, and room or suite no.	City or town, state, and ZIP code	

Check applicable box(es) related to the person listed above.

☐ Added as a beneficiary Date ____________
☐ Removed as a beneficiary Date ____________
☐ Added as Power of Direction Date ____________
☐ Removed as Power of Direction Date ____________

Beneficiary/Power of Direction Transaction Report 2

(Complete if more than one transaction. If more than two, see instructions.)

Name of beneficiary or person with Power of Direction		**Identifying number**
Number, street, and room or suite no.	City or town, state, and ZIP code	

Check applicable box(es) related to the person listed above.

☐ Added as a beneficiary Date ____________
☐ Removed as a beneficiary Date ____________
☐ Added as Power of Direction Date ____________
☐ Removed as Power of Direction Date ____________

Sign Here

I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the Illinois Type Land Trust.

▶ ______________________________ ______________________________
Trustee's signature Type or print name

▶ ______________________________ ______________
Title Date

General Instructions

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

Purpose of Form

The trustee of an Illinois Type Land Trust may use Form 56-A to notify the IRS of the creation, modification, or termination of a fiduciary (see **Definitions** below) relationship with a beneficiary or Power of Direction as trustee of an Illinois Type Land Trust (see **Definitions** below) under section 6903 and Rev. Rul. 63-16, 1963-1 C.B. 350. The modification of a fiduciary relationship includes the addition or removal of a beneficiary or beneficiaries and the addition or removal of person(s) with a Power of Direction.

Who Should File

The trustee of an Illinois Type Land Trust files Form 56-A to notify the IRS of the creation, modification, or termination of a fiduciary relationship as trustee of an Illinois Type Land Trust under section 6903.

When and Where To File

Notice of fiduciary relationship—Illinois Type Land Trust. Generally, you should file Form 56-A when you create, modify, or terminate a fiduciary relationship as trustee of an Illinois Type Land Trust. Mail the Form 56-A to:

Internal Revenue Service,
2306 East Bannister Road,
Kansas City, MO 64999.

Definitions

Illinois Type Land Trust. An Illinois Type Land Trust is a legal and equitable title to real estate is transferred to a trustee. The beneficiary of the trust is entitled to almost all other incidents of ownership although his beneficial interest is deemed to be an interest in the nature of personal property.

Fiduciary. A fiduciary is any person acting in a fiduciary capacity as the trustee of an Illinois Type Land Trust.

Person. A person is any individual, trust, estate, partnership, association, company, or corporation.

Specific Instructions

Part I—Identification of Trustee of Illinois Type Land Trust

Identifying number. Enter the taxpayer identification number of the trustee. For an individual this is his or her social security number (SSN). For all others, the identifying number is its employer identification number (EIN).

Address. Include the suite, room, or other unit number after the street address.

If the postal service does not deliver mail to the street address and the fiduciary has a P.O. box, show the box number instead of the street address.

Part II—Trust Information

Trust Number. The Trust Number is the Trustee's Internally Assigned Identifier. This identifier, usually a unique number or a unique combination of letters and numbers, is assigned by the trustee to a particular trust to differentiate it from any other trusts for which the filer of this form is the trustee. If the trustee has not assigned this trust a unique identifier, one should be assigned prior to filing this form. Any combination of letters and numbers (including hyphens) can be used to a maximum of 18 characters. Once a unique identifier is assigned to a trust, it should not be changed without notifying the IRS.

Date trust created. Always enter the date the trust was created.

Date trust terminated. If the trust has been terminated, enter the termination date.

Successor trustee. If you have transferred the trust to a successor trustee, complete all of the entries regarding the successor trustee.

Specific tax liabilities. Attach a list of any specific tax liabilities of the trust that you are aware of, if any, that this notice covers.

Part III—Transaction Reports

Beneficiary/Power of Direction Report 1. Complete this section to report the creation or modification of an Illinois Type Land Trust with the addition or removal of a beneficiary or a person with a Power of Direction. Complete **Beneficiary/Power of Direction Report 2** if more than one person is added or removed as a beneficiary or a person with a Power of Direction.

If you have more than two transactions to report, attach a schedule in the same format containing the same information requested in **Beneficiary/Power of Direction Reports 1 and 2.**

Paperwork Reduction Act and Privacy Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 56-A is provided for your convenience and its use is voluntary. Under section 6109 you must disclose the social security number or employer identification number of the individual or entity for which you are acting. The principal purpose of this disclosure is to secure proper identification of the taxpayer. We also need this information to gain access to the tax information in our files and properly respond to your request. If you do not disclose this information, we may suspend processing the notice of fiduciary relationship and not consider this as proper notification until you provide this information.

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 this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	1 hr., 18 min.
Learning about the law or the form	7 min.
Preparing the form	25 min.
Copying, assembling, and sending the form to the IRS	20 min.

If you have any comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send Form 56-A to this address. Instead, see **When and Where To File** on this page.