Instructions for Form 56

(Rev. December 2015)

Notice Concerning Fiduciary Relationship

Department of the Treasury
Internal Revenue Service

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

Future Developments

For the latest information about developments related to Form 56 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form56*.

Photographs of Missing Children

The IRS is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

General Instructions

Purpose of Form

Form 56 is used to notify the IRS of the creation or termination of a fiduciary relationship under section 6903 and provide the qualification for the fiduciary relationship under section 6036.

CAUTION *Form 56 cannot be used to update the last known address of the person for whom you are acting. Use Form 8822, Change of Address, to update the last known address.*

Who Should File

Form 56 should be filed by a fiduciary (see *Definitions* below) to notify the IRS of the creation or termination of a fiduciary relationship under section 6903. For example, if you are acting as fiduciary for an individual, a decedent's estate, or a trust, you may file Form 56.

Receivers and assignees for the benefit of creditors also file Form 56 to give notice of qualification under section 6036. However, a bankruptcy trustee, debtor-in-possession, or other like fiduciary in a bankruptcy proceeding is not required to give notice of qualification under section 6036. Trustees, etc., in bankruptcy proceedings are subject to the notice requirements under title 11 of the United States Code (Bankruptcy Rules).

CAUTION *Do not use Form 56 if you are notifying the IRS that you are the authorized representative of the taxpayer. Instead, use Form 2848, Power of Attorney and Declaration of Representative.*

A fiduciary is treated by the IRS as if he or she is actually the taxpayer. Upon appointment, the fiduciary automatically has both the right and the responsibility to undertake all actions the taxpayer is required to perform. For example, the fiduciary must file returns and pay any taxes due on behalf of the taxpayer.

An authorized representative is treated by the IRS as the agent of the taxpayer. He or she can only perform the duties authorized by the taxpayer, as indicated on Form 2848. An authorized representative is not required nor permitted to do anything other than the actions explicitly authorized by the taxpayer.

Definitions

Fiduciary. A fiduciary is any person in a position of confidence acting on behalf of any other person. A fiduciary assumes the powers, rights, duties, and privileges of the person or entity on whose behalf he or she is acting. Examples of fiduciaries include administrators, conservators, designees, executors, guardians, receivers, trustees of a trust, trustees in bankruptcy, personal representatives, persons in possession of property of a decedent's estate, or debtors-in-possession of assets in any bankruptcy proceeding by order of the court.

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

Decedent's estate. A decedent's estate is a taxable entity separate from the decedent that comes into existence at the time of the decedent's death. It generally continues to exist until the final distribution of the estate's assets is made to the heirs and other beneficiaries.

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.

When and Where To File

Notice of fiduciary relationship. Generally, you should file Form 56 when you create (or terminate) a fiduciary relationship. File Form 56 with the Internal Revenue Service Center where the person for whom you are acting is required to file tax returns.

Proceedings (other than bankruptcy) and assignments for the benefit of creditors. A fiduciary who is appointed or authorized to act as:

- A receiver in a receivership proceeding or similar fiduciary (including a fiduciary in aid of foreclosure), or
- An assignee for the benefit of creditors,

must file Form 56 on, or within 10 days of, the date of appointment with the Advisory Group Manager, of the area office of the IRS having jurisdiction over the person for whom you are acting. See Pub. 4235, Collection Advisory Group Numbers and Addresses, for more information.

The receiver or assignee may also file a separate Form 56 with the service center where the person for whom the fiduciary is acting is required to file tax returns to provide the notice required by section 6903.

Specific Instructions

Part I—Identification

Provide all the information called for in this part. If there is more than one fiduciary, each fiduciary must file a separate Form 56 or otherwise provide notice of their status to the IRS.

Name. File a separate Form 56 for each person for whom you are acting in a fiduciary capacity. For example, if you will be filing the decedent's final Form 1040 and are the executor/administrator of the decedent's estate, file one Form 56 entering the name of the decedent as the person for whom you are acting and file one Form 56 entering the name of the estate as the name of the person for whom you are acting.

Identifying number. If you are acting for an individual, an individual debtor, or other person whose assets are controlled, the identifying number is the social security number (SSN) or individual taxpayer identification number (ITIN). If you are acting for a person other than an individual, the identifying number is the employer identification number (EIN).

Decedents. If you are acting on behalf of a decedent, enter the decedent's SSN or ITIN shown on his or her final Form 1040 in the space provided. If you are acting on behalf of a decedent's estate that must file a Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, enter the decedent's SSN or ITIN and the EIN (if applicable) as discussed under *Identifying number*, earlier.

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.

For a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Please do not abbreviate the country name.

CAUTION *Form 8822 must be used to update the last known address of the person for whom you are acting.*

Section A. Authority

Line 1a. *Testate estates* Check the box on line 1a if you are the executor of an estate of a decedent who died testate (i.e., having left a valid will) and have been authorized to serve by a court of appropriate jurisdiction. Enter the decedent's date of death on line 2a.

Line 1b. *Intestate estates* Check the box on line 1b if you have been appointed the administrator or representative of an estate of a decedent who died intestate (i.e., without leaving a valid will). Enter the decedent's date of death on line 2a.

Line 1c. *Guardianship* Check the box on line 1c if a court of appropriate jurisdiction has appointed you to serve as guardian, custodian, or conservator over the interests of another person or entity. Enter the date you were appointed on line 2b.

Line 1d. *Trusts* If you were named a trustee under a valid instrument, check the box on line 1d and enter the date of your appointment or the date of the transfer of assets on line 2b.

Line 1e. *Bankruptcy or assignment for the benefit of creditors* If you are a bankruptcy trustee or an assignee for the benefit of creditors, check the box on line 1e. Enter the date the assets were assigned to you on line 2b.

Line 1f. *Other proceedings* If you are acting in a fiduciary capacity under circumstances different from those listed on lines 1a through 1e, check the box on line 1f and describe the authority for the fiduciary relationship in the space provided. Enter the date you were appointed or assets were transferred or assigned to you on line 2b.

Line 2a. *Date of death* Complete this line only if you checked the box on line 1a or line 1b.

Line 2b. *Date of appointment or transfer of assets* Complete this line only if you checked the box on lines 1c through 1f.

CAUTION *You must be prepared to furnish evidence that substantiates your authority to act as a fiduciary.*

Section B. Nature of Liability and Tax Notices

Lines 3 and 4. Check the appropriate box(es) indicating the type of tax and forms you will be filing in performance of your fiduciary duties.

Line 5. If your authority does not cover all years or tax periods, check the box and list the specific years or periods within your authority.

Line 6. If you have a CAF number and are able to file a corresponding Form 2848 to request a copy of notices and other correspondence, you may check the box on line 6 and enter the applicable period in the box corresponding to the item(s) checked on line 4. The CAF number is a unique nine-digit identification number (not the SSN, EIN, PTIN, or enrollment card number) that the IRS assigns to representatives.

CAUTION *Form 56 cannot be used to request copies of notices and correspondence.*

Part II—Revocation or Termination of Notice

Complete Part II only if you are revoking or terminating a prior notice concerning a fiduciary relationship. Completing Section B or C does not relieve any new or substitute fiduciary of the requirement to file a Form 56 or to otherwise give notice.

Part III—Court and Administrative Proceedings

Complete this part only if you have been appointed a receiver, trustee, or 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. If you have been appointed as an assignee for the benefit of creditors, you must attach the following information:

1. A brief description of the assets that were assigned, and

2. An explanation of the action to be taken regarding such assets, including any hearings, meetings of creditors, sale, or other scheduled action.

Part IV—Signature

Sign Form 56 and enter a title describing your role as a fiduciary (e.g., assignee, executor, guardian, trustee, personal representative, receiver, or conservator).

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 is provided for your convenience in meeting this requirement and its use is voluntary. Sections 6903 and 6036 require you to inform the IRS of the creation or termination of a fiduciary relationship. Under section 6109 you must disclose the social security number or other 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. We may disclose this information to the Department of Justice for civil or criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. 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 the information. Providing false information may subject you to penalties.

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	8 min.
Learning about the law or the form	32 min.
Preparing the form	46 min.
Copying, assembling, and sending the form to the IRS	15 min.

If you have 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 send us comments from *www.irs.gov/formspubs*. Click on "More Information" and then on "Give us feedback." Or you can also send your comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the tax form to this office. Instead, see *When and Where To File*, earlier.