Form **56**
(Rev. December 2019)
Department of the Treasury
Internal Revenue Service

Notice Concerning Fiduciary Relationship

(Internal Revenue Code Sections 6036 and 6903)

▶ **Go to *www.irs.gov/Form56* for instructions and the latest information.**

OMB No. 1545-0013

Part I Identification

Name of person for whom you are acting (as shown on the tax return)	Identifying number	**Decedent's social security no.**

Address of person for whom you are acting (number, street, and room or suite no.)

City or town, state, and ZIP code (If a foreign address, see instructions.)

Fiduciary's name

Address of fiduciary (number, street, and room or suite no.)

City or town, state, and ZIP code	Telephone number (optional) ( )

Section A. Authority

1 Authority for fiduciary relationship. Check applicable box:

a ☐ Court appointment of testate estate (valid will exists)
b ☐ Court appointment of intestate estate (no valid will exists)
c ☐ Court appointment as guardian or conservator
d ☐ Fiduciary of intestate estate
e ☐ Valid trust instrument and amendments
f ☐ Bankruptcy or assignment for the benefit or creditors
g ☐ Other. Describe ▶ _____

2a If box 1a, 1b, or 1d is checked, enter the date of death ▶ _____

b If box 1c, 1e, 1f, or 1g is checked, enter the date of appointment, taking office, or assignment or transfer of assets ▶ _____

Section B. Nature of Liability and Tax Notices

3 Type of taxes (check all that apply): ☐ Income ☐ Gift ☐ Estate ☐ Generation-skipping transfer ☐ Employment ☐ Excise ☐ Other (describe) ▶ _____

4 Federal tax form number (check all that apply): **a** ☐ 706 series **b** ☐ 709 **c** ☐ 940 **d** ☐ 941, 943, 944 **e** ☐ 1040 or 1040-SR **f** ☐ 1041 **g** ☐ 1120 **h** ☐ Other (list) ▶ _____

5 If your authority as a fiduciary does not cover all years or tax periods, check here . . . . . ▶ ☐ and list the specific years or periods ▶ _____

Part II 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 ▶ ☐

Reason for termination of fiduciary relationship. Check applicable box:

a ☐ Court order revoking fiduciary authority

b ☐ Certificate of dissolution or termination of a business entity

c ☐ Other. Describe ▶ _____

Section B—Partial Revocation

7a Check this box 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.

▶ _____

Section C—Substitute Fiduciary

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

▶ _____

Part III 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			Docket number of proceeding
City or town, state, and ZIP code	Date	Time ☐ a.m. ☐ p.m.	Place of other proceedings

Part IV Signature

Please Sign Here

Under penalties of perjury, I declare that I have examined this document, including any accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ _____ Fiduciary's signature | _____ Title, if applicable | _____ Date