

General Information

Who must file Form IL-56?

In general, Form IL-56, Notice of Fiduciary Relationship, is used when you are acting in a fiduciary capacity for a taxpayer who is unable to execute a Form IL-2848, Power of Attorney (POA), because of death or legal disability. Form IL-56 should be completed at the time a fiduciary relationship is created or terminated for

- an individual,
- a decedent's estate,
- a receiver in a receivership proceeding,
- a trust,
- a bankruptcy estate,
- an assignee for the benefit of creditors, or
- a terminating entity.

Note: A fiduciary relationship can only be established for a terminating entity (i.e., corporation, partnership, or trust) prior to the entity's termination date. This allows the fiduciary to represent the entity on all tax matters after it is terminated.

In most cases, for a taxpayer's fiduciary to discuss confidential tax information with an Illinois Department of Revenue (IDOR) representative, Form IL-56 must be filed with IDOR. If you are calling IDOR to discuss a business tax account (e.g., withholding income tax, business income tax, sales and use tax, etc.), you may not need to file Form IL-56. In most of these circumstances, IDOR phone representatives can discuss these tax accounts after verifying certain security information.

In an administrative hearing or at the Independent Tax Tribunal, a fiduciary acting on behalf of a taxpayer must be shown as the fiduciary on the Form IL-56 filed with IDOR. The fiduciary must be an attorney to act for a taxpayer at an administrative hearing or other preliminary proceedings, including status calls and pretrial.

This form also may be required in order to have a fiduciary act on the taxpayer's behalf during certain IDOR proceedings, such as audits, certain collection actions, tax liability settlements, or a legal proceeding.

When must I submit Form IL-56?

You should file this form only when

- you are required to represent the taxpayer in matters before the Illinois Department of Revenue (IDOR), or
- IDOR has requested it.

What must I attach to this form?

You must attach satisfactory evidence of the authority (e.g., copy of will, certificate of court showing your appointment and qualification, or certified copies of instruments creating the trust) to act in a fiduciary capacity to Form IL-56.

If you complete Step 4, you must attach satisfactory evidence of the termination or revocation of the prior fiduciary relationship.

How can I submit Form IL-56?

You can submit your completed Form IL-56, including required attachments, using the following methods:

- **MyTax Illinois** — Upload it as a single PDF file using mytax.illinois.gov.
- **Email** — Attach it as a single PDF file and send to REV.POA@illinois.gov. **Note:** Sending information via email is not secure.
- **Fax** — Send it as a single fax to **217 782-4217**. Do not include a cover page or combine multiple Forms IL-56.

You can also **mail** your completed Form IL-56, including required attachments to:

**ILLINOIS DEPARTMENT OF REVENUE
POWER OF ATTORNEY FORMS 3-252
PO BOX 19001
SPRINGFIELD IL 62794-9001**

Note: Do not attach Form IL-56 to your tax return. Attaching Form IL-56 to your tax return is not an approved method for authorizing a representative to act on a taxpayer's behalf.

What if I submit an invalid Form IL-56?

If you submit an invalid Form IL-56, you will be notified to submit a new Form IL-56. A corrected Form IL-56 cannot be resubmitted. A new Form IL-56 must be completed, signed, and dated before being submitted.

Form IL-56 may be considered invalid if any of the following is missing, incomplete, or incorrect:

- taxpayer information,
- identification numbers,
- tax types,
- tax periods,
- taxpayer, POA, or witness or notary signatures or dates, or
- any additional required information.

When does Form IL-56 expire?

Unless revoked or withdrawn, Form IL-56 will expire automatically 10 years from the date signed by the fiduciary.

How can a fiduciary be replaced?

To replace a fiduciary, a newly-filed Form IL-56, with the following steps completed, must be submitted and approved.

- Step 1 - listing the new fiduciary
- Step 2 - including documentation verifying the termination and new fiduciary appointment
- Step 4 - listing the fiduciary to be replaced
- Step 5 - signed by the new fiduciary

How does a fiduciary withdraw their representation?

If a fiduciary wants to withdraw their representation of the taxpayer, the fiduciary must submit a new Form IL-56 with Steps 1, 4, and 5 completed.

Will I ever need to submit both Form IL-56 and Form IL-2848, Power of Attorney (POA) to IDOR?

You must submit both Form IL-56 and Form IL-2848 if the person granting the POA is a fiduciary of the taxpayer and a third party will be representing the taxpayer in proceedings before IDOR.

What if I need help?

- For assistance, forms, or schedules, visit our website at tax.illinois.gov or scan the QR code provided.
- Call **1 800 732-8866** or **217 782-3336** (TTY at **1 800 544-5304**).
- Write us at:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19001
SPRINGFIELD, IL 62794-9001
- Visit a taxpayer assistance office - 8:00 a.m. to 5:00 p.m. (Springfield office) and 8:30 a.m. to 5:00 p.m. (all other offices), Monday through Friday.



Specific Instructions

Step 1: Identify the fiduciary and taxpayer

Legibly enter the name, identification number, and address of the fiduciary and the taxpayer (whether an individual or a business) for which Form IL-56 is being submitted. Taxpayer information must match our current registration records.

Fiduciary Information

- Legibly enter the information requested identifying the fiduciary. For the entity being appointed as fiduciary, enter the name, address, phone number, and email address.

Note: This section is required unless the fiduciary relationship is being terminated and a new fiduciary is not being named.

Taxpayer Information

- Enter the legal name, address, and full social security number of the individual.
- Enter the legal name (do not use a DBA name), address, and full FEIN of the business (i.e., single member limited liability company, estate, or trust).

Note: This section is **always** required.

Step 2: Describe the satisfactory evidence of authority

You must describe and attach satisfactory evidence of authority to execute Form IL-56. Satisfactory evidence includes, but is not limited to, a small estate affidavit, a will, or a court order.

Step 3: List the nature and extent of liabilities

You must enter the applicable tax years for which the entity listed in Step 1 will be acting as a fiduciary. Enter the type of tax (e.g., income tax or retailers' occupation tax), whether or not additional tax or a refund is due, and whether or not a return or payment is required.

Step 4: Complete this step when you terminate a prior fiduciary relationship

Legibly enter the information requested identifying the prior fiduciary. Enter the effective date the new fiduciary is to succeed the prior fiduciary or the date of termination of the fiduciary relationship when a new fiduciary is not named.

Note: The identifying information for the succeeding fiduciary should be entered in Step 1.

Step 5: Sign below

To be valid, this Form IL-56 must be signed and dated by the fiduciary named in Step 1 or the fiduciary listed in Step 4 when the fiduciary relationship is being terminated without a new fiduciary being named.