Illinois Department of Revenue

IL-56   Notice of Fiduciary Relationship

General Information

Who should file Form IL-56?

You should file Form IL-56 when you are acting in a fiduciary capacity for a taxpayer who is unable to execute a power of attorney (Form IL-2848) because of death or other legal disability. You should complete and **keep** Form IL-56 in your records 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, and
- a terminating entity.

Note: A terminating entity, such as a corporation, partnership, or trust, legally can only establish a fiduciary relationship before it is terminated. This allows the fiduciary to represent the entity on all tax matters after it is terminated.

When should I file this form?

You should file this form **only** when

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

What must I attach to this form?

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

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

Step 1: Identify the fiduciary and taxpayer

Fiduciary information

_____
Name of fiduciary

_____
Mailing address

_____
City   State   ZIP

Taxpayer information

_____
Name of individual, estate or trust

_____
Mailing address

_____
City   State   ZIP

_____
Taxpayer's identification number (SSN or FEIN)

If deceased, date of death __ __/__ __/__ __ __ __
                                    Month   Day   Year

__ __ __ - __ __ - __ __ __ __
Deceased's Social Security number

Step 2: Describe the satisfactory evidence of authority

Describe what you have attached as satisfactory evidence of authority to act in a fiduciary capacity.

_____

Step 3: List the nature and extent of liabilities

Write all applicable years for which you are acting as a fiduciary. Write 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

Write the name and address of any succeeding fiduciary.

_____
Name of fiduciary

_____
Mailing address

_____
City   State   Zip

Step 5: Sign below

I have examined this notice and, to the best of my knowledge, it is true, correct, and complete.

_____   _____   __ __/__ __/__ __ __ __
Signature of fiduciary   Title (*e.g.*, guardian, trustee, or executor)   Date

IL-56 (R-12/00)