



# 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 \_\_\_\_/\_\_\_\_/\_\_\_\_

