



# IL-56 Notice of Fiduciary Relationship



## General Information

### Who should file Form IL-56?

You should complete 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 **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
- 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

### Taxpayer information

Name of fiduciary

Name of individual, estate or trust

Taxpayer's identification number (SSN or FEIN)

Mailing address

Mailing address

If an estate, enter the decedent's date of death

City State ZIP

City State ZIP

Month Day Year

( )

Decedent's Social Security number

Phone

Email address

## 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

Enter all applicable years for which you are 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

Enter 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)

Month Day Year