



Fiscal Assistance, Inc.
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Checklist and Packet of Forms for Home Care Employers

1. Please read the instructions contained in each form.
2. Complete the EMPLOYER sections of each form, sign, and date where indicated.
3. Contact Jill or Peggy at (608) 846-7058, Ext. 22, with questions.
4. Mail, fax, or email the completed forms to the address or fax number above.

This packet contains the necessary forms and instructions that will authorize FA, Inc. to act in your behalf as your fiscal/employer agent.

- Form SS-4 allows FA, Inc. to request a Federal Employer Identification Number from the IRS for you.
- Form 2678 allows FA, Inc. to file your employment tax forms.
- Form 56 notifies the IRS of the existence of a fiduciary relationship. Complete only if you are acting as fiduciary. Include Power of Attorney or Guardianship papers that substantiate your authority to act as a fiduciary. This form does not apply to parents who are signing for a minor child.
- Training Verification Form is required to prove that you have trained your employee and both of you are confident that the employee is trained for your specific care needs.

Start-Up Forms for Employers

- Initial Employer Information Form
- Form SS-4 - Application for Employer Identification Number
- Form 2678 - Employer/Payer Appointment of Agent
- Form 56 – Notice Concerning Fiduciary Relationship
- Training Verification Form



Initial Employer Information Form

NAME OF EMPLOYER (Individual Receiving Care)

Name _____
(Last) (First) (Middle)

Address _____
(Street) (City) (State) (Zip)

Phone _____ Email _____

DOB ____ / ____ / ____ Social Security Number _____

Social Security Number of Guardian (If Employer is a Minor) _____

FEIN (If previously issued) _____

Case Management Agency _____

Funding Service/ Case Manager _____

ADDITIONAL INFORMATION (Parent of Minor/Guardian)

Parent of Minor/ Guardian Contact _____
(name) (relationship)

Address _____
(Street) (City) (State) (Zip)

Phone _____ Email _____

Frequently Asked Questions for Employers

- **My child/parent/sibling is the person receiving the care, but I am filling out these forms. Whose social security number should go on the forms? Who is the actual employer?**

The SSN is always for the person receiving care. The person receiving care is the actual employer. The parent should sign the forms as a "Parent of Minor Child (i.e. minor is Mary Smith; the parent/guardian would sign all forms "Mary Smith, Parent of Minor Child). If the person can sign or make their mark, that is considered a valid signature. If there is a guardian, the guardian would sign, "Jane Smith, Guardian." Please be sure to provide a copy of the Power of Attorney or Guardianship documentation to substantiate authority to act as a fiduciary.

- **In whose name will the EIN be? And if the EIN is assigned to a minor, how does that work?**

The EIN is always in the name of the person receiving care even if the person is a minor. The parent should sign the forms as a parent of minor child (i.e. minor is Stacy Forrest, the parent/guardian would sign all forms. Julie Forrest, parent of minor child)

- **What about Unemployment Insurance? Am I required to pay for this?**

According to the IRS, if you pay total wages of \$1,000.00 or more in any calendar quarter to household employees (excluding parents, spouse or children under 21) then you need to pay federal and state unemployment. This is automatically calculated. FA does all quarterly and yearly reporting and filing of unemployment taxes. Yes, you pay for it out of the money provided to you by the county or agency.

- **How will this affect the way we do our taxes? What additional forms/reporting will we need to worry about?**

This does NOT affect your personal taxes in any way. There are no additional forms or reporting that are required by you personally. FA is responsible for all of the reporting and filing of employment taxes. You are provided with copies of what has been filed each quarter and year.

- **Who needs to complete Form 56 (Notice Concerning Fiduciary Relationship)? Who doesn't?**

Parents of a minor employer do NOT need a form 56. If a person is signing on behalf of the employer (other than a minor) they must complete a Form 56 AND include a copy of the Power of Attorney or Guardianship documentation.

- **Why are all these forms necessary?**

The basic thing to remember is that these forms relate only to payroll. The consumer is an "employer" and is assigned an EIN (Employer's Identification Number). They do NOT relate to the individual's personal income tax (like the 1040 tax returns we file each year) whereby the individual is identified by their Social Security number.

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

OMB No. 1545-0003

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested , HHCSR	
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name
	4a Mailing address (room, apt., suite no. and street, or P.O. box) 124 W Holum St	5a Street address (if different) (Do not enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions) Deforest, WI 53532	5b City, state, and ZIP code (if foreign, see instructions)
	6 County and state where principal business is located County, Wisconsin	
	7a Name of responsible party	7b SSN, ITIN, or EIN
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members ▶
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.		
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input checked="" type="checkbox"/> Other (specify) ▶ HHCSR		
<input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶ _____		
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
10 Reason for applying (check only one box)		
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Created a pension plan (specify type) ▶ _____ <input checked="" type="checkbox"/> Other (specify) ▶ HHCSR		
11 Date business started or acquired (month, day, year). See instructions.	12 Closing month of accounting year December	
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>	
	Agricultural 0	Household 0
	Other 0	
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶ N/A		
16 Check one box that best describes the principal activity of your business.		
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input checked="" type="checkbox"/> Other (specify) HHCSR		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. HHCSR		
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶		
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name Fiscal Assistance of Dane County Employer Agent	Designee's telephone number (include area code) (608) 846-7058
	Address and ZIP code 124 W Holum St Deforest WI 53532	Designee's fax number (include area code) (608) 842-0459
	Applicant's telephone number (include area code) ()	
Applicant's fax number (include area code) ()		
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		
Name and title (type or print clearly) ▶		
Signature ▶		Date ▶

Sign here →

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1-18 (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1-18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1-18 (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a-5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8EC), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1-6, 9a, 10-12, 13-17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a-5b, 9a, 10, and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸	Complete lines 1-18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	Complete lines 1-18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer* on page 4 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

Form **2678** **Employer/Payer Appointment of Agent**

(Rev. June 2011) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0748

Use this form if you want to request approval to have an agent file returns and make deposits or payments of employment or other withholding taxes or if you want to revoke an existing appointment.

- If you are an employer or payer who wants to request approval, complete Parts 1 and 2 and sign Part 2. Then give it to the agent. Have the agent complete Part 3 and sign it.

Note. This appointment is not effective until we approve your request. See the instructions for filing Form 2678 on page 3.

- If you are an employer, payer, or agent who wants to revoke an existing appointment, complete all three parts. In this case, only one signature is required.

For IRS use:

Part 1: Why you are filing this form...

(Check one)

- You want to **appoint** an agent for tax reporting, depositing, and paying.
- You want to **revoke** an existing appointment.

Part 2: Employer or Payer Information: Complete this part if you want to appoint an agent or revoke an appointment.

1 **Employer identification number (EIN)** -

2 **Employer's or payer's name**
(not your trade name)

3 **Trade name** (if any)

4 **Address**

Number	Street	Suite or room number
City	State	ZIP code

5 Forms for which you want to appoint an agent or revoke the agent's appointment to file. <i>(Check all that apply.)</i>	For ALL employees/ payees	For SOME employees/ payees
Form 940, 940-PR (Employer's Annual Federal Unemployment (FUTA) Tax Return)*	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Form 943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees)	<input type="checkbox"/>	<input type="checkbox"/>
Form 944, 944-PR, 944-SS, 944(SP) (Employer's ANNUAL Federal Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>
Form 945 (Annual Return of Withheld Federal Income Tax)	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-1 (Employer's Annual Railroad Retirement Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>
Form CT-2 (Employee Representative's Quarterly Railroad Tax Return)	<input type="checkbox"/>	<input type="checkbox"/>

*Generally you cannot appoint an agent to report, deposit, and pay taxes reported on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, unless you are a home care service recipient.

- Check here if you are a home care service recipient, and you want to appoint the agent to report, deposit, and pay FUTA taxes for you. See the instructions.

I am authorizing the IRS to disclose otherwise confidential tax information to the agent relating to the authority granted under this appointment, including disclosures required to process Form 2678. The agent may contract with a third party, such as a reporting agent or certified public accountant, to prepare or file the returns covered by this appointment, or to make any required deposits and payments. Such contract may authorize the IRS to disclose confidential tax information of the employer/payer and agent to such third party. If a third party fails to file the returns or make the deposits and payments, the agent and employer/payer remain liable.

X Sign your name here

Date / /

Print your name here

Print your title here

Best daytime phone

Now give this form to the agent to complete. ►

Instructions for Form 2678

Section references are to the Internal Revenue Code.

Use this form if you want to request approval to have an agent file returns and make deposits or payments of employment or other withholding taxes or if you want to revoke an existing appointment. You cannot use a prior version of this form. All prior versions are obsolete and will not be accepted.

- If you want to appoint an agent, check the box in Part 1 that says, "You want to **appoint** an agent for tax reporting, depositing, and paying," and complete Part 2.

Note. Generally you cannot appoint an agent to file an aggregate Form 940. Beginning with the 2010 tax year, if you are a home care service recipient you may request approval for an agent to report, file, and pay taxes on a Form 940, by checking the box in the footnote on line 5.

At the time this form went to print, proposed regulations REG-137036-08 were issued to modify Regulations section 31.3504-1 to allow home care service recipients to appoint an agent to report, file, and pay taxes on Form 940.

- If you are an agent and you want to accept an appointment, complete Part 3. If you are a corporate officer, partner, or tax matters partner, you must have the authority to execute this appointment of agent.

Note. If the employer/payer will be making payments not covered by the appointment, the employer/payer must file all related returns and deposit and pay taxes for those payments. When completing line 5, check the box(es) "For SOME employees/payees."

- If you are an employer, payer, or agent and you want to revoke an existing appointment of an agent, check the box in Part 1 that says, "You want to **revoke** an existing appointment," and complete Parts 2 and 3. However, only one signature is required. If an existing appointment is revoked, the IRS cannot disclose confidential tax information to anyone other than the employer/payer for periods after the appointment is revoked.

Filing Form 2678

Send Form 2678 to the address for your location in the *Where To File Chart* later. We will send a letter to the agent after we have approved the request. Until we approve the request, the agent is not liable for filing any tax returns or making any deposits or payments.

Filing Schedule R (Form 940) and Schedule R (Form 941)

An agent for a home care service recipient that files an aggregate Form 940 must complete Schedule R (Form 940), Allocation Schedule for Aggregate Form 940 Filers, and file it with the aggregate Form 940.

An agent that files an aggregate Form 941 must complete Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers, and file it with the aggregate Form 941.

What are the reporting, deposit, and payment requirements after the IRS approves the appointment?

Agents must follow the procedures in Revenue Procedure 70-6 for employment taxes (unless you are a subagent for a state agent under Notice 2003-70) and Revenue Procedure 84-33 for backup withholding. Agents for employers who are home care service recipients receiving home care services through a program administered by a federal, state, or local government agency may also use this form. These agents are often referred to as "fiscal/employer agents" and "household employer agents." All agents, employers, and payers remain liable for filing all returns and making all tax deposits and payments while this appointment is in effect. If an agent contracts with a third party, such as a reporting agent or certified public accountant, to prepare or file the returns covered by this appointment or to make any required tax deposits or payments and the third party fails to do so, the agent, employer, and payer remain liable.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 2678 to carry out the Internal Revenue laws of the United States. The principal purpose of this information is to permit you to appoint an agent to act on your behalf. You do not have to appoint an agent; however, if you choose to appoint an agent, you must provide the information requested on Form 2678. Our authority to collect this information is section 3504. Section 6109 requires you and the agent to provide your identification numbers. Failure to provide this information could delay or prevent processing your appointment of agent. Intentionally providing false information could subject you and the agent to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on this form to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 2678 will vary depending on individual circumstances. The estimated average time is 2 hrs., 12 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making Form 2678 simpler, we would be happy to hear from you. You can send comments by email to taxforms@irs.gov. Enter "Form 2678" on the subject line. Or write to: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave., NW, IR-6526, Washington, DC 20224. Do not send Form 2678 to this address. Instead, see the *Where To File Chart* later.

Notice Concerning Fiduciary Relationship

OMB No. 1545-0013

(Internal Revenue Code sections 6036 and 6903)

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) ()

Part II Authority

- 1 Authority for fiduciary relationship. Check applicable box:
- a(1) Will and codicils or court order appointing fiduciary (2) Date of death
- b(1) Court order appointing fiduciary (2) Date (see instructions)
- c Valid trust instrument and amendments
- d Other. Describe ▶ Household Employer

Part III Nature of Liability and Tax Notices

- 2 Type of tax (estate, gift, generation-skipping transfer, income, excise, etc.) ▶ Employment
- 3 Federal tax form number (706, 1040, 1041, 1120, etc.) ▶ 940, 941, W-2, W-3, SS-4, 2678
- 4 Year(s) or period(s) (if estate tax, date of death) ▶ 2011-2014
- 5 If the fiduciary listed in Part I is the person to whom notices and other written communications should be sent for all items described on lines 2, 3, and 4, check here ▶
- 6 If the fiduciary listed in Part I is the person to whom notices and other written communications should be sent for some (but not all) of the items described on lines 2, 3, and 4, check here ▶ and list the applicable federal tax form number and the year(s) or period(s) applicable

Part IV Revocation or Termination of Notice

Section A—Total Revocation or Termination

- 7 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

- 8a 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

- 9 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 V 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 VI Signature

Please Sign Here	I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.			
	Fiduciary's signature	Title, if applicable	Date	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.



Form 56 cannot be used to update the last known address of the person for whom you are acting. Use Form 8822, Change of Address, to make this change.

Purpose of Form

You must notify the IRS of the creation or termination of a fiduciary relationship under section 6903 and give notice of qualification under section 6036. You may use Form 56 to provide this notice to the IRS.

Who Should File

The fiduciary (see Definitions below) uses Form 56 to notify the IRS of the creation or termination of a fiduciary relationship under section 6903. For example, if you are acting as fiduciary for an individual, a decedent's estate, or a trust, you may file Form 56.

Receivers and assignees for the benefit of creditors also file Form 56 to give notice of qualification under section 6036. However, a bankruptcy trustee, debtor-in-possession, or other like fiduciary in a bankruptcy proceeding is not required to give notice of qualification under section 6036. Trustees, etc., in bankruptcy proceedings are subject to the notice requirements under title 11 of the United States Code (Bankruptcy Rules).

Definitions

Fiduciary. A fiduciary is any person acting in a fiduciary capacity for any other person (or terminating entity), such as an administrator, conservator, designee, executor, guardian, receiver, trustee of a trust, trustee in bankruptcy, personal representative, person in possession of property of a decedent's estate, or debtor-in-possession of assets in any bankruptcy proceeding by order of the court.

Person. A person is any individual, trust, estate, partnership, association, company or corporation.

Decedent's estate. A decedent's estate is a taxable entity separate from the decedent that comes into existence at the time of the decedent's death. It generally continues to exist until the final distribution of the estate's assets is made to the heirs and other beneficiaries.

Terminating entities. A terminating entity, such as a corporation, partnership, trust, etc., only has the legal capacity to establish a fiduciary

relationship while it is in existence. Establishing a fiduciary relationship prior to termination of the entity allows the fiduciary to represent the entity on all tax matters after it is terminated.

When and Where To File

Notice of fiduciary relationship. Generally, you should file Form 56 when you create (or terminate) a fiduciary relationship. File Form 56 with the Internal Revenue Service Center where the person for whom you are acting is required to file tax returns.

Proceedings (other than bankruptcy) and assignments for the benefit of creditors. A fiduciary who is appointed or authorized to act as:

- A receiver in a receivership proceeding or similar fiduciary (including a fiduciary in aid of foreclosure), or
- An assignee for the benefit of creditors, must file Form 56 on, or within 10 days of, the date of appointment with the Advisory Group Manager, Advisory, Insolvency and Quality (AIQ) Office, of the area office of the IRS having jurisdiction over the person for whom you are acting. See Publication 4235, Technical Services (Advisory) Group Addresses, for more information.

The receiver or assignee may also file a separate Form 56 with the service center where the person for whom the fiduciary is acting is required to file tax returns to provide the notice required by section 6903.

Specific Instructions

Part I—Identification

Provide all the information called for in this part. If there is more than one fiduciary, each fiduciary must file (or otherwise give notice) a separate Form 56.

Name. File a separate Form 56 for each person for whom you are acting in a fiduciary capacity. For example, if you will be filing the decedent's final Form 1040 and are the executor/administrator of the decedent's estate, file one Form 56 entering the name of the decedent as the person for whom you are acting and file one Form 56 entering the name of the estate as the name of the person for whom you are acting.

Identifying number. If you are acting for an individual, an individual debtor, or other person whose assets are controlled, the identifying number is the social security number (SSN). If you are acting for a person other than an individual, including an estate or trust, the identifying number is the employer identification number (EIN).

Decedent's SSN. If you are acting on behalf of a decedent, enter the decedent's SSN shown on his or her

final Form 1040 in the space provided. If you are acting on behalf of a decedent's estate that must file a Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, enter the decedent's SSN in addition to entering the EIN (if applicable) as discussed above under *Identifying number*.

Address. Include the suite, room, or other unit number after the street address.

If the postal service does not deliver mail to the street address and the fiduciary (or person) has a P.O. box, show the box number instead of the street address.

For a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Please do not abbreviate the country name.

Part II—Authority

Line 1a. Check the box on line 1a if the decedent died *testate* (i.e., having left a valid will) and enter the decedent's date of death.

Line 1b. Check the box on line 1b if the decedent died *intestate* (i.e., without leaving a valid will). Also, enter the decedent's date of death and write "Date of Death" next to the date.

Assignment for the benefit of creditors. Enter the date the assets were assigned to you and write "Assignment Date" after the date.

Proceedings other than bankruptcy. Enter the date you were appointed or took possession of the assets of the debtor or other person whose assets are controlled.



You must be prepared to furnish evidence that substantiates your authority to act as a fiduciary for the person for whom you are acting.

Part III—Nature of Liability and Tax Notices

Line 2. Specify the type of tax involved. This line should also identify a transferee tax liability under section 6901 or fiduciary tax liability under 31 U.S.C. 3713(b) when either exists.

Line 5. If you check the box on line 5, we will treat your address as the address for IRS notices and correspondence for the form(s) and period(s) listed on lines 3 and 4.

Line 6. If you check the box on line 6, we will treat your address as the address for IRS notices and correspondence for the form(s) and period(s) that you list on line 6.

Part IV—Revocation or Termination of Notice

Complete this part only if you are revoking or terminating a prior notice concerning a fiduciary relationship. Completing this part will relieve you of any further duty or liability as a fiduciary if used as a notice of termination. However, completing Section B or C does not relieve any new or substitute fiduciary of the requirement to file a Form 56 or to otherwise give notice.

Part V—Court and Administrative Proceedings

Complete this part only if you have been appointed a receiver, trustee, or fiduciary by a court or other governmental unit in a proceeding other than a bankruptcy proceeding.

If proceedings are scheduled for more than one date, time, or place, attach a separate schedule of the proceedings.

Assignment for the benefit of creditors. You must attach the following information:

1. A brief description of the assets that were assigned, and
2. An explanation of the action to be taken regarding such assets, including any hearings, meetings of creditors, sale, or other scheduled action.

Part VI—Signature

Sign Form 56 and enter a title describing your role as a fiduciary (e.g., assignee, executor, guardian, trustee, personal representative, receiver, or conservator).

Paperwork Reduction Act and Privacy Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 56 is provided for your convenience in meeting this requirement and its use is voluntary. Sections 6903 and 6036 require you to inform the IRS of the creation or termination of a fiduciary relationship. Under section 6109 you must disclose the social security number or other identification number of the individual or entity for which you are acting. The principal purpose of this disclosure is to secure proper identification of the taxpayer. We also need this information to gain access to the tax information in our files and properly respond to your request. We may disclose this information to the Department of Justice for civil or criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. If you do not disclose this information, we may suspend processing the notice of fiduciary relationship and not consider this as proper notification until you provide the information. Providing false information may subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping 8 min.
- Learning about the law or the form 32 min.
- Preparing the form 46 min.
- Copying, assembling, and sending the form to the IRS 15 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, IR-6526, 1111 Constitution Avenue, NW, Washington, DC 20224. Do not send Form 56 to this address. Instead, see *When and Where To File* on the prior page.

