

ARE YOU A SURVIVOR, EXECUTOR OR ADMINSTRATOR OF A DECEDENT ESTATE IN WISCONSIN?

To assist you in properly administering the estate as it pertains to Federal tax matters, please obtain the following forms and publications from your local IRS office or through the internet at www.irs.gov/formspubs or 800-829-3676. For local office locations, access the internet at www.irs.gov/localcontacts.

- Publication 559, Survivors, Executors, and Administrators
- Publication 17, Your Federal Income Tax (for individuals)
- Form 56, Notice Concerning Fiduciary Relationship
- Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer
- Form 4810, Request for Prompt Assessment

As an executor or administrator of a decedent estate, you have a duty to collect all of the decedent's assets, pay the creditors and distribute the remaining assets to the heirs or other beneficiaries. The Internal Revenue Service may be a creditor of the decedent, and as such, should be promptly notified of the death and pending action in probate court. Use Form 56 for this purpose. Original Form 56 should be filed with the Service Center where the decedent files his/her income tax returns. We also recommend that a **copy** be sent to the address shown below. The Service will then be able to promptly file a proof of claim in probate court.

- **Insolvent Estates:** 31 U.S.C. Section 3713(a) and (b) provides that a claim of the United States government shall be paid first when the estate of a deceased debtor is insufficient to pay all debts of the debtor. The priority of the United States cannot be impaired or superseded by State Law. Any executor, administrator or other person who fails to comply with these priority provisions, may become personally liable for said debt.

If you have questions, please contact the IRS, Technical Services Unit at 414-231-2120 or 262-513-3442 in Milwaukee, WI. Our address is Internal Revenue Service, PO Box 3205, Stop 5303, Milwaukee, WI 53201-3205.