

# Tax Information Authorization

**For IRS Use Only**

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date \_\_\_\_\_

**1 Taxpayer Information** (Taxpayer(s) must sign and date this form on line 7.)

Taxpayer name(s) and address (Please type or print.)

Social security number(s)

Employer identification number

Daytime telephone number

Plan number (if applicable)

**2 Appointee**

Name and Address (Please type or print.)

CAF No. \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Check if new: Address  Telephone No.

The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed in line 3.

**3 Tax Matters**

Type of Tax (Income, Employment, Excise, etc.)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s)

**4 Specific Use Not Recorded on Centralized Authorization File (CAF).** - If the tax information authorization is for a specific use

not recorded on CAF, please check this box. (See **Line 4 - Specific Use Not Recorded on CAF** on page 2.)

**Do not** use line 5 and 6 if the box on line 4 is checked.

**5 Disclosure of Tax Information** (you **must** check one of the following unless box 4 is checked):

**a** If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box. This will cause all computer-generated notices to be sent to the appointee

**b** If you do not want any copies of notices or communications sent to your appointee, check this box

**6 Retention/Revocation of Tax Information Authorization.** - This tax information authorization automatically revokes all earlier tax

information authorization on file with the Internal Revenue Service for the **same** tax matters and years or periods covered by this document. If you do not want to revoke a prior tax information authorization, check this box

**You MUST attach a copy of any tax information authorization you want to remain in effect.**

**7 Signature of Taxpayer(s).** - If a tax matter concerns a joint return, **either** husband or wife must sign. If signed by a corporate officer,

partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods covered.

**IF THIS TAX INFORMATION AUTHORIZATION IS NOT SIGNED AND DATED, IT WILL BE RETURNED.**

Signature \_\_\_\_\_ Date \_\_\_\_\_

Title (if applicable) \_\_\_\_\_

Print Name \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Title (if applicable) \_\_\_\_\_

Print Name \_\_\_\_\_

**Privacy Act and Paperwork Reduction Act Notice.** — We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8821 is provided by the IRS for your convenience and its use is voluntary. If you choose to designate an appointee to inspect and/or receive confidential information, under Section 6109 you must disclose your social security number (SSN) or your employer identification number (EIN). The principal purpose of this disclosure is to secure proper identification of the taxpayer. We also need this information to gain access to your tax

information in our files and properly respond to your request. If you do not disclose this information, the IRS may suspend processing the tax information authorization and may not be able to fill your request until you provide the number.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 7 min.; **Learning about the law or the form**, 11 min.; **Preparing the form**, 22 min.; **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send Form 8821 to this address. Instead, see **Filing the tax information authorization** on page 2.

## General Instructions

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

**Purpose of the Form.** - Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive confidential information in any office of the IRS for the type of tax and the years or periods you list on this form. You may file a tax information authorization without using Form 8821, but it must reflect all information that is required on Form 8821.

If you want an individual to have the authority to represent you and/or perform other acts on your behalf, such as the execution of waivers, consents, or closing agreements, use Form 2848, Power of Attorney and Declaration of Representative, instead of Form 8821.

**Fiduciaries.** - A fiduciary (trustee, executor, administrator, receiver or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file a tax information authorization. Form 56, Notice Concerning Fiduciary Relationship, should be filed to notify the IRS of the existence of a fiduciary relationship. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the entity, a tax information authorization must be filed and signed by the fiduciary acting in the position of the taxpayer.

**Partnership/Subchapter S items.** - Sections 6221-6231 and 6241-6245 authorizes a Tax Matters Partner or Tax Matters Person to perform certain acts on behalf of an affected partnership or S corporation. Rules governing the use of Form 8821 do not replace any provisions of the above referenced sections.

**Filing the Tax Information Authorization.** - File the original, photocopy, or facsimile transmission (fax) of the tax information authorization with each IRS office in which you want your appointee to inspect and/or receive confidential tax information on your behalf. If the tax information authorization is filed for a matter currently pending before an office of the IRS, such as an examination, file the authorization with that office. Otherwise, file the authorization with the service center where the related return was, or will be filed. See the instructions for the related tax return for the service center addresses. Form 8821 must be received by the IRS within 60 days of the date it was signed and dated by the taxpayer.

## Specific Instructions

### Line 1 - Taxpayer information.

**Individuals.** - Enter your name, SSN (and/or EIN, if applicable), and street address in the space provided. If a joint return is used, also enter your spouse's name and social security number.

**Corporations, partnerships, or associations.** - Enter the name, EIN, and business address.

**Employee plan.** - Enter the plan name, EIN of the plan sponsor, three-digit plan number and business address of the plan sponsor.

**Trust.** - Enter the name, title and address of the trustee, and the name and EIN of the trust.

**Estate.** - Enter the name, title, and address of the decedent's executor/personal representative, and the name and identification number of the estate. The identification number for an estate includes both the EIN, if the estate has one, and the decedent's SSN.

**Line 2 - Appointee.** - Enter the name of your appointee. Use the identical name on all submissions. If you wish to name more than one appointee, indicate so on this line and attach a list to the form. Enter the nine-digit CAF number for each appointee. If an appointee has been issued a CAF number for any previously filed tax information authorization (Form 8821) or power of attorney (Form 2848), that number should be used. If a CAF number has not been assigned, enter "NONE," and the IRS will issue one directly to your appointee.

The CAF number is a unique nine-digit identification number (not the SSN or EIN) that the IRS assigns to appointees. The CAF number is not an indication of authority to practice. The appointee should use the assigned CAF number on all future tax information authorizations. CAF numbers will not be assigned for employee plans and exempt organization application requests.

**Line 3 - Tax Matter(s).** - Enter the type of tax, the tax form number, and the years or periods. For example, you may list "Income tax Form 1040" for calendar year "1995" and "Excise tax Form 720" for the "1st, 2nd, 3rd, and 4th quarters of 1995." A general reference to "All years," "All periods," or "All taxes" is not acceptable. Any tax information authorization with such general reference will be returned. You may list any tax years or periods already ended as of the date you sign the tax information authorization. However, the number of future periods that can be recorded on the CAF is limited. You may include on line 3 future tax periods that end no later than three years after the date Form 8821 is received by the IRS. If the matter relates to estate tax, enter the date of the taxpayer's death instead of the year or period. If either the type of tax, tax form number, or years or periods do not apply to the matter, specifically describe on this line the matter to which the tax information authorization pertains and enter "Not Applicable" in the appropriate column(s).

You may enter on this line any specific information you want the IRS to provide. For example, you may request a transcript of an account, a balance due amount, or whether a return was filed.

### Line 4 - Specific Use Not Recorded on CAF -

Generally, the IRS records all tax information authorization on the CAF system. However, a tax information authorization will not be recorded on the CAF if it relates to a specific issue. Examples of specific issues include but are not limited to: (1) requests to disclose information to loan companies or educational institutions, (2) requests to disclose information to Federal or state agency investigators for background checks, (3) civil penalty issues, (4) trust fund recovery penalty, (5) application for employer identification number, and (6) claims filed on Form 843, Claim for Refund and Requests for

Abatement. Check the specific use box on line 4 if the tax information authorization is for a use that will not be recorded on the CAF. If the box on line 4 is checked, the appointee should bring a copy of the tax information authorization to each meeting with the IRS. A specific use tax information authorization will not automatically revoke any prior tax information authorizations.

### Line 6 - Retention/revocation of prior tax

**Information Authorizations.** - If there are any existing tax information authorizations you do not want to revoke, check the box on this line and attach a copy of the tax information authorization.

If you want to revoke an existing tax information authorization and do not want to name a new appointee, send a copy of the previously executed tax information authorization to each IRS office where the tax information authorization was filed. The copy of the tax information authorization must have a current signature of the taxpayer under the signature already on line 7. Write "REVOKE" across the top of the form. If you do not have a copy of tax information authorization you want to revoke, send a statement to each IRS office where you filed the tax information authorizations. The statement of revocation must indicate that the authority of the tax information authorization is revoked and must be signed by the taxpayer. Also, the name and address of each recognized appointee whose authority is revoked must be listed.

The filing of a Form 8821 will not revoke any Form 2848 that is in effect.

### Line 7 - Signature of Taxpayer(s).

**Individuals.** - You must sign and date the authorization. If a joint return is used, either husband or wife must sign.

**Corporations.** - Generally, Form 8821 can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors of other governing body, (3) any officer or employee upon written request signed by any principal officer and attested by the secretary or other officer, and (4) any other person authorized to access information under section 6103(e). (For shareholders in S corporations not excepted and provided for under sections 6241-6245, see Partnership/Subchapter S Items above.)

**Partnerships.** - Generally, Form 8821 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8821. (For partners in partnerships provided for and defined by sections 6221-6231, see Partnership/Subchapter S Items above.)

**Other.** - If the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver or administrator is acting for the taxpayer, see section 6103(e).