Instructions for Form 8821

(Rev. January 2018)

Tax Information Authorization

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

General Instructions

Future Developments

For the latest information about developments related to Form 8821 and its instructions, such as legislation enacted after they were published, go to IRS.gov/Form8821.

What’s New

Intermediate Service Providers. A checkbox has been added to line 3 to allow the taxpayer to authorize the designated appointee(s) to access the taxpayer’s IRS records via an Intermediate Service Provider. See Authority to access electronic IRS records via Intermediate Service Providers, later, for more information.

Partnership representatives. For partnership tax years beginning after December 31, 2017, the Bipartisan Budget Act of 2015 has eliminated the role “Tax Matters Partner” and replaced it with “Partnership Representative.” See Partnership representative, later, for more information.

Authentication Alert. When an appointee with a Tax Information Authorization calls the IRS on your behalf, they must pass authentication procedures prior to the IRS speaking to them about your tax information.

Purpose of Form

Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information verbally or in writing for the type of tax and the years or periods you list on Form 8821. Form 8821 is also used to delete or revoke prior tax information authorizations. See the instructions for line 6, later.

You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on Form 8821.

Form 8821 doesn’t authorize your appointee to speak on your behalf; to execute a request to allow disclosure of return or return information to another third party; to advocate your position with respect to federal tax laws; to execute waivers, consents, closing agreements; or represent you in any other manner before the IRS. Use Form 2848, Power of Attorney and Declaration of Representative, to authorize an individual to represent you before the IRS. The appointee may not substitute another party as your authorized designee.

Authorizations listed on prior Forms 8821 are automatically revoked unless you attach copies of your prior Forms 8821 to your new submissions.

Your appointee is never allowed to endorse or negotiate a taxpayer’s refund check or receive a taxpayer’s refund via direct deposit.

Need a copy of tax return information? Go to IRS.gov/Transcripts and click on either “Get Transcript Online” or

Where To File Chart

<table>
<thead>
<tr>
<th>IF you live in...</th>
<th>THEN use this address...</th>
<th>Fax number*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia</td>
<td>Internal Revenue Service Memphis Accounts Management Center 5333 Getwell Road, Stop 8423 Memphis, TN 38118</td>
<td>855-214-7519</td>
</tr>
<tr>
<td>Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming</td>
<td>Internal Revenue Service 1973 Rulon White Blvd., MS 6737 Ogden, UT 84201</td>
<td>855-214-7522</td>
</tr>
<tr>
<td>All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the U.S. Virgin Islands**, Puerto Rico (or if excluding income under Internal Revenue Code section 933), a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.</td>
<td>Internal Revenue Service International CAF Team 2970 Market Street MS 4-H14.123 Philadelphia, PA 19104</td>
<td>855-772-3156</td>
</tr>
<tr>
<td></td>
<td></td>
<td>304-707-9785 (Outside the United States)</td>
</tr>
</tbody>
</table>

* These numbers may change without notice. For updates, go to IRS.gov/Form8821 and search under “Recent Developments.”

**Permanent residents of Guam should use Guam Department of Revenue and Taxation, P.O. Box 23607, GMF, GU 96921; permanent residents of the U.S. Virgin Islands should use V.I. Bureau of Internal Revenue, 6115 Estate Smith Bay, Suite 225, St. Thomas, V.I. 00802.
Partnership Items

tax treatment of partnership items.

requirement doesn't apply to a Form 8821 submitted to the IRS, your appointee can also get online tax information through IRS.gov/eServices.

The type and rule above prints on all proofs including departmental reproduction proofs. MUST be removed before printing.

Where To File

Where To File Chart.

Line 1. Taxpayer Information

Individual. Enter your name, TIN, and your street address in the space provided. Don't enter your appointee's name or address information in the Taxpayer information box. If a return is a joint return, the appointee(s) identified will only be authorized for you. Your spouse, or former spouse, must submit a separate Form 8821 to designate an appointee.

Corporation, partnership, or association. Enter the name, EIN, and business address.

Employee plan or exempt organization. Enter the name, address, and EIN or SSN of the plan sponsor/plan name, exempt organization or bond issuer. Enter the three-digit plan number when applicable. If you are the plan's trustee and you are authorizing the IRS to disclose the tax information of the plan's trust, see the instructions relating to the trust.

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

Estate. Enter the name and address of the estate. If the estate doesn't have a separate identification number, enter the decedent's SSN or ITIN.

Line 2. Appointee

Enter your appointee's full name. Use the identical full name on all submissions and correspondence. Enter the nine-digit CAF number for each appointee. If an appointee has a CAF number for any previously filed Form 8821 or power of attorney (Form 2848), use that number. If a CAF number has not been assigned, enter "NONE," and the IRS will issue one directly to your appointee. The IRS doesn't assign CAF numbers to requests for employee plans and exempt organizations.

If you want to name more than one appointee, check the box on line 2, and attach a list of appointees to Form 8821. Provide the address, and requested numbers for each appointee named.
CAUTION!

The type and rule above prints on all proofs including departmental reproduction proofs. MUST be removed before printing.

for each tax year.

is recommended that a separate Form 8821 be completed

authorization.

that the IRS receives the tax information

because a PR would not have been designated yet in a filed

ments, including quarterly periods, you may enter, for example,

calendar year “2017” and “Excise, 720” for “2017” (this

Columns (a)–(c). Enter the type of tax information, the
tax form number, the years or periods, and the specific

Don't use a general reference such as “All years,” “All
periods,” or “All taxes.” Any tax information authorization

You may list the current year/period and any tax years
or periods that have already ended as of the date you sign
the tax information authorization. You may also list future
tax years or periods. However, the IRS will not record
on the CAF system future tax years or periods listed
that exceed 3 years from December 31 of the year
that the IRS receives the tax information authorization.

Centralized Partnership Audit Regime.
Partnerships under the centralized partnership
audit regime are required to designate a
partnership representative for each tax year, therefore, it
is recommended that a separate Form 8821 be completed
for each tax year.

Note. A Form 8821 for a future year will not be allowed
since a PR would not have been designated yet in a filed
Form 1065.

You must enter the description of the matter, the tax
form number, and the future year(s) or period(s). If the
matter relates to estate tax, enter the date of the
decedent's death instead of the year or period. If the

matter relates to an employee plan, include the plan
number in the description of the matter.

if you appoint someone only with respect to a penalty
and interest due on that penalty, enter “civil penalty” in
column (a), and if applicable, enter the tax year(s) for
the penalty. Enter “NA” (not applicable) in column (b). You
don't have to enter the specific penalty.

If the taxpayer is subject to penalties related to an
individual retirement account (IRA) enter “IRA civil
penalty” in column (a).

Note. If Form W-2 is listed on line 3, then the appointee is
entitled to receive taxpayer notices regarding any civil
penalties and payments related to that Form W-2. A Form
8821 that lists a particular tax return will also entitle
the appointee to receive the taxpayer notices regarding any
return-related civil penalties and payments. For example,
if Form 1040 is listed, the appointee is entitled to receive
taxpayer notices regarding the section 5000A individual
shared responsibility payment. Specific reference to those
penalties and payments isn't required. However, any civil
penalty or healthcare-related payment that isn’t
return-related, such as the section 4980H employer
shared responsibility payment, the annual fee for branded
prescription drug sales under section 9008 of the
Affordable Care Act (ACA), or health insurance provider
fee under section 9010 of the ACA, isn't covered by the
Form 8821 unless column (a) references “civil penalties”
or the name of a specific penalty or payment.

Column (d). Enter any specific information you want the
IRS to provide. Examples of column (d) information: lien
information, balance due amount, a specific tax schedule,
section 4980H employer shared responsibility payment,
or a tax liability.

Enter “not applicable” in column (d) if you are not
limiting your appointee's authority to inspect and/or
receive all confidential tax information described in
columns (a), (b), and (c).

For requests regarding Form 8802, Application for
United States Residency Certification, enter “Form 8802”
in column (d) and check the specific box on line 4. Also,
enter the appointee’s information as instructed on Form
8802.

Line 4. Specific Use Not Recorded on CAF

Generally, the IRS records all tax information
authorizations on the CAF system. However,
authorizations relating to certain issues aren’t recorded.
Check the box on line 4 if Form 8821 is being submitted
for a specific use that the IRS will not record on the CAF.
Examples of specific uses not recorded include but are
not limited to the following:

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. Requests for information regarding the following
forms:
   a. Form SS-4, Application for Employer Identification
      Number;
   b. Form W-2 Series;
c. Form W-4, Employee’s Withholding Allowance Certificate;

d. Form W-7, Application for IRS Individual Taxpayer Identification Number;

e. Form 843, Claim for Refund and Request for Abatement;

f. Form 966, Corporate Dissolution or Liquidation;

g. Form 1096, Annual Summary and Transmittal of U.S. Information Returns;

h. Form 1098, Mortgage Interest Statement;

i. Form 1099 Series;

j. Form 1128, Application To Adopt, Change, or Retain a Tax Year;

k. Form 2553, Election by a Small Business Corporation; or


If you check the box on line 4, your appointee should mail or fax Form 8821 to the IRS office handling the matter. Otherwise, your appointee should bring a copy of Form 8821 to each appointment to inspect or receive information. A specific-use tax information authorization will not revoke any prior tax information authorizations.

Line 5. Disclosure of Tax Information

The IRS will send copies of notices and communications to no more than two appointees. If you check the box for line 5a and the IRS has a prior Form 2848 or 8821 from you that authorized other appointees to receive copies of notices and communications for the same tax and tax years, the IRS will stop sending notices and communications to the appointees designated on the prior Form 2848 or 8821.

Line 6. Retention/Revocation of Prior Tax Information Authorizations

If the line 4 box is checked, skip line 6. If line 4 isn’t checked, the IRS will automatically revoke all prior tax information authorizations on file unless you instruct otherwise. If you don’t want a prior tax information authorization submission to be revoked, you must attach a copy of the tax information authorization that you want to retain and check the line 6 box.

Revocation request. If you want to revoke a prior tax information authorization without submitting a new authorization, write “REVOKE” across the top of the particular authorization that you want to revoke. Provide a current taxpayer signature and date under the original signature that was provided on line 7.

If you don’t have a copy of the tax information authorization you want to revoke, send a notification to the IRS. In the notification:
1. State that the authority of the appointee is revoked,
2. List the name and address of each appointee whose authority is being revoked,
3. List the tax matters and tax periods, and
4. Sign and date the notification.

If you are completely revoking the authority of the appointee, state “revoke all years/periods” instead of listing the specific tax matters, years, or periods.

To revoke a specific use tax information authorization, send the tax information authorization or notification of revocation to the IRS office handling your case, using the above instructions.

Line 7. Signature of Taxpayer

Individual. You must sign and date the authorization. If a joint return has been filed, your spouse must execute his or her own authorization on a separate Form 8821 to designate an appointee.

Corporation. Generally, Form 8821 can be signed by:
1. An officer having authority under applicable state law to bind the corporation,
2. Any person designated by the board of directors or other governing body,
3. Any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and
4. Any other person authorized to access information under section 6103(e)(1)(D), except for a person described in section 6103(e)(1)(D)(iii) (bona fide shareholders of record owning 1% or more of the outstanding stock of the corporation).

Partnership. 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. See Partnership Items, earlier. If the Form 8821 covers more than one tax year or tax period, the person must have been a member of the partnership for all or part of each tax year or period covered by Form 8821.

If the Form 8821 covers matters under the centralized partnership audit regime, Form 8821 can be signed by the partnership representative.

For partnership tax years beginning after December 31, 2017, the Bipartisan Budget Act of 2015, which repealed the TEFRA partnership audit and litigation procedures and the rules applicable to electing large partnerships and replaced them with a new centralized partnership audit regime, has eliminated the role of “tax matters partner” and replaced it with “partnership representative.” Pursuant to Treasury Regulation section 301.9100-22T, a partnership can elect to have the new regime apply to partnership returns for tax years beginning after November 2, 2015, and before January 1, 2018.

Employee plan. If the plan is listed as the taxpayer on line 1, a duly authorized individual having authority to bind the taxpayer must sign and that individual’s exact title must be entered.

Trust. A trustee having the authority to bind the trust must sign with the title of trustee entered. If the trust hasn’t previously submitted a completed Form 56, Notice Concerning Fiduciary Relationship, identifying the current trustee, the trust must submit a Form 56 to identify the current trustee.
Estate. An executor having the authority to bind the estate must sign. A Form 56 should be filed to identify the executor. If there is more than one executor, only one co-executor having the authority to bind the estate is required to sign. See Regulations section 601.503(d).

All others. See section 6103(e) 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.

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 authorizes the IRS to disclose your confidential tax information to the person you appoint. This form is provided for your convenience and its use is voluntary. The information is used by the IRS to determine what confidential tax information your appointee can inspect and/or receive. Section 6103(c) and its regulations require you to provide this information if you want to designate an appointee to inspect and/or receive your confidential tax information. Under section 6109, you must disclose your identification number. If you don’t provide all the information requested on this form, we may not be able to honor the authorization. Providing false or fraudulent information may subject you to penalties.

We may disclose this information to the Department of Justice for civil or 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.

You aren’t 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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 6 min.; Learning about the law or the form, 12 min.; Preparing the form, 24 min.; Copying and sending the form to the IRS, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8821 simpler, we would be happy to hear from you. You can send your comments from IRS.gov/FormComments. Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don’t send Form 8821 to this office. Instead, see the Where To File Chart.