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From:

Sent: Friday, March 23, 2012 3:37:18 PM

To:

Cc:

Subject: RE: Form 8821

Hi

Generally, yes. The taxpayer can use Form 8821 to authorize the IRS to disclose his/its returns and return information to the taxpayer's accountant. Taxpayer's attorney cannot sign the 8821 on behalf of the taxpayer unless the Form 2848 explicitly permits this (see line 5 and the instruction for it).

Let me know if you have further questions.