

# Instructions for Form 8821

(Rev. January 2021)



Department of the Treasury  
Internal Revenue Service

## 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](https://www.irs.gov/Form8821).

### What's New

**Taxpayer notification.** Section 6103(c) limits disclosure and use of return information provided pursuant to your consent and holds the recipient subject to penalties, brought by private right of action, for any unauthorized access, other use, or redisclosure without your express permission or request.

**Designated recipient notification.** Section 6103(c) limits disclosure and use of return information received pursuant to the taxpayer's consent and holds the recipient subject to penalties for any unauthorized access, other use, or redisclosure without the taxpayer's express permission or request.

### 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 5](#), later.

### Where To File Chart

IF you live in...	THEN use this address...	Fax number*
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	Internal Revenue Service 5333 Getwell Road, Stop 8423 Memphis, TN 38118	855-214-7519
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	Internal Revenue Service 1973 Rulon White Blvd., MS 6737 Ogden, UT 84201	855-214-7522
All APO and FPO addresses, American Samoa, Commonwealth of the Northern Mariana Islands, Guam, U.S. Virgin Islands, Puerto Rico, a foreign country, or otherwise outside the United States.	Internal Revenue Service International CAF Team 2970 Market Street MS 4-H14.123 Philadelphia, PA 19104	855-772-3156  304-707-9785 (Outside the United States)

\* These numbers may change without notice. For updates, go to [IRS.gov/Form8821](https://www.irs.gov/Form8821) and search under "Recent Developments."

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 designee 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 regarding 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 designee 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 designee 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](https://www.irs.gov/Transcripts) and click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. IRS transcripts of your tax return are often used instead of a copy of the actual tax return to validate income and tax filing status for mortgage applications, for student and small business loan applications, and during tax preparation.

You may also request transcript information by mail by completing Form 4506-T, Request for Transcript of Tax Return, or Form 4506T-EZ, Short Form Request for

Individual Tax Return Transcript. Alternatively, you may call 800-908-9946 to order a transcript over the phone.

If you want a photocopy of an original tax return, use Form 4506, Request for Copy of Tax Return. There is a fee for each return ordered, which must be paid with your request.

When a properly executed Form 8821 is on file with the IRS, your designee can also get online tax information through [IRS.gov/eServices](https://www.irs.gov/eServices).

**Form 56.** Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer, not as a representative. A fiduciary may authorize an individual to represent or perform certain acts on behalf of the person or entity by filing a power of attorney that names the eligible individual(s) as representative(s) for the person or entity. Because the fiduciary stands in the position of the person or entity, the fiduciary must sign the power of attorney on behalf of the person or entity.

## When To File

If you are submitting Form 8821 to authorize disclosure of your confidential tax information for a purpose other than addressing or resolving a tax matter with the IRS (for example, for income verification required by a lender), the IRS must receive the Form 8821 within 120 days of the taxpayer's signature date on the form. This 120-day requirement doesn't apply to a Form 8821 submitted to authorize disclosure for the purpose of assistance with a tax matter with the IRS.

## How To File

If you check the box on line 4, mail or fax Form 8821 to the IRS office handling the specific matter.

If you did not check the box on line 4, you can choose how to submit your Form 8821 from the options below.



*If you use an electronic signature (see [Electronic Signatures](#) below), you must submit your Form 8821 online.*

- **Online.** Submit your Form 8821 securely at [IRS.gov/Submit8821](https://www.irs.gov/Submit8821).

**Note.** You will need to have a Secure Access account to submit your Form 8821 online. For more information on Secure Access, go to [IRS.gov/SecureAccess](https://www.irs.gov/SecureAccess).

- **Fax.** Fax your Form 8821 to the IRS fax number in the [Where To File Chart](#).
- **Mail.** Mail your Form 8821 directly to the IRS address in the [Where To File Chart](#).

## Taxpayer Identification Number (TIN)

A TIN is used to confirm the identity of a taxpayer and identify the taxpayer's return and return information. It is important that you furnish your correct name, social security number (SSN), individual taxpayer identification number (ITIN), and/or employer identification number (EIN).

## Electronic Signatures

Forms 8821 with an electronic signature image or digitized image of a handwritten signature may only be submitted to the IRS online at [IRS.gov/Submit8821](https://www.irs.gov/Submit8821).

Electronic signatures appear in many forms. Acceptable electronic signature methods include:

- A typed name that is typed into the signature block;
- A scanned or digitized image of a handwritten signature that is attached to an electronic record;
- A handwritten signature input onto an electronic signature pad; or
- A handwritten signature, mark, or command input on a display screen with a stylus device.

**Note.** If the taxpayer electronically signs Form 8821 in a remote transaction, a third party submitting Form 8821 to the IRS on behalf of the taxpayer must attest that he or she has authenticated the taxpayer's identity. A remote transaction for an electronic signature occurs when the taxpayer is electronically signing the form and the third party submitter isn't physically present with the taxpayer.

To authenticate an individual taxpayer's identity for remote transactions, the third-party must:

1. Inspect a valid government-issued photo identification (ID) and compare the photo to the taxpayer via a self-taken picture of the taxpayer or video conferencing. Examples of a government-issued photo ID include a driver's license, employer ID, school ID, state ID, military ID, national ID, voter ID, visa, or passport;
2. Record the name, SSN or ITIN, address, and date of birth of the taxpayer; and
3. Verify the taxpayer's name, address, and SSN or ITIN through secondary documentation, such as a federal or state tax return, IRS notice or letter, social security card, or credit card or utility statement. For example, if a taxpayer changed their address in 2020, a 2019 tax return can be used to verify the taxpayer's name and taxpayer identification number, and a recent utility statement to verify the taxpayer's address.

To authenticate a business entity taxpayer's identity for remote transactions, the third-party must:

1. Verify through documentation that the individual has an authorized covered relationship with the business.

### Corporation.

- An officer having authority under applicable state law to bind the corporation.
- Any person designated by the board of directors or other governing body.
- Any officer or employee on written request signed by any principal officer and attested to by the secretary or other officer.
- Any bona fide shareholder of record owning 1% or more of the outstanding stock of the corporation.
- If the corporation is an S corporation, any person who was a shareholder during any part of the period covered by the return during which an election under section 1362(a) was in effect, or, any person authorized by applicable state law to act for a dissolved corporation or any person who has a material interest that will be affected by information contained therein.

**Partnership.** Any person who was a member of the partnership during any part of the period covered by the return.

2. Inspect a valid government-issued photo ID of the individual authorized to represent the taxpayer (for example, corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee) and compare the photo to the authorized individual via a self-taken picture of the authorized individual or video conferencing. Examples of a government-issued photo ID include a driver's license, employer ID, school ID, state ID, military ID, national ID, voter ID, visa, or passport.

3. Record the name, EIN, and address of the business entity taxpayer.

4. Verify the business entity taxpayer's name, EIN, and address through secondary documentation, such as a tax information reporting form (for example, W-2, 1099, etc.), IRS notice or letter, or utility statement.

The third-party must authenticate the taxpayer's identity if Form 8821 is electronically signed in a remote transaction unless the third-party has personal knowledge allowing the third-party to authenticate the taxpayer's identity (for example, through a previous business relationship; a personal relationship, such as an immediate family member; or a similar relationship, such as between an employer and an employee).

### Designee Address Change

If your designee's address changes, a new Form 8821 isn't required. The designee can provide the IRS with the new information by sending written notification of the new address to the location where the Form 8821 was filed. Your designee(s) must sign and date the written notice of address change.

## Specific Instructions

### Line 1. Taxpayer Information

Address information provided on Form 8821 will not change your last known address with the IRS. To change your last known address, use Form 8822 for your home address and Form 8822-B to change your business address.

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

**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 taxpayer identification number, enter the decedent's SSN or ITIN.

**Tax-advantaged bonds.** Enter the bond issuer's name and address. For others (for example, a conduit borrower), follow the form instructions. For additional instructions specific to third-party authorization forms regarding tax-advantaged bonds, go to [IRS.gov/Forms2848And8821](https://www.irs.gov/forms2848and8821).

### Line 2. Designee

Enter your designee's full name and mailing address. Use the identical full name on all submissions and correspondence. Enter the nine-digit CAF number for each designee. If a designee(s) 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 designee. The IRS doesn't assign CAF numbers for employee plan status determination or exempt organization application requests.

If you want to name more than two designees, check the box on line 2 and attach a list of designees to Form 8821. Provide the address and requested numbers for each designee named.

If you want to authorize your designee to receive copies of all notices and communications sent to you by the IRS, you must check the box provided under the designee's name and address. You may not designate more than two designees on Form 8821 to receive copies of notices and communications sent to you by the IRS for the same matter(s). Do not check the box if you do not want copies of notices and communications sent to your designee(s).

**Note.** Designee(s) will not receive forms, publications, and other related materials with the correspondence.

Check the appropriate box to indicate if the designee's address, telephone number, or fax number is new since the IRS issued the CAF number.

### Line 3. Tax Information

**Columns (a)–(c).** Enter the type of tax information, the tax form number, the years or periods, and the specific matter. For example, you may list "Income, 1040" for calendar year "2018" and "Excise, 720" for "2018" (this covers all quarters in 2018).

For multiple years or a series of inclusive periods, including quarterly periods, you may enter, for example, "2017 thru 2019" or "2nd 2017–3rd 2018." For fiscal years, enter the ending year and month, using the "YYYYMM" format.

Don't use a general reference such as "All years," "All periods," or "All taxes." Any tax information authorization with a general reference will be returned.

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 partnership representative 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 decedent's date of 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 designate 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 in column (c). Enter "N/A" (not applicable) in column (b). You don't have to enter the specific penalty in column (d).

If the taxpayer is subject to penalties related to an individual retirement account (IRA), enter "IRA civil penalty" in column (a) and leave blank columns (b) and (d).

**Note.** If Form W-2 is listed on line 3, then the designee(s) is entitled to inspect or receive taxpayer notices regarding any civil penalties and payments related to that Form W-2. A Form 8821 that lists a specific tax return will also entitle the designee to inspect or receive taxpayer notices regarding any return-related civil penalties and payments. For example, if Form 1040 is listed, the designee(s) is entitled to inspect or receive taxpayer notices regarding the failure-to-pay penalty. (The designee, however, will only automatically be sent copies of new notices if the box is checked on line 2.) 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 the 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 include lien information, balance due amount, a specific tax schedule, section 4980H employer shared responsibility payment information, or a tax liability.

Enter "not applicable" in column (d) if you are not limiting your designee'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 use box on line 4. Also enter the designee's information the same as instructed on Form 8802.

**Authority to access electronic IRS records via Intermediate Service Providers.** Your designee is not authorized to use an Intermediate Service Provider to retrieve your confidential tax information indirectly from the IRS **unless you check the box on line 3**. If you don't authorize the use of an Intermediate Service Provider, your designee can obtain your tax information directly from the IRS by using the IRS e-Services Transcript Delivery System. Intermediate Service Providers are privately owned companies that offer subscriptions to their software and/or services that your authorized designee can use to retrieve, store, and display your tax return data (personal or business) instead of obtaining your tax information directly from the IRS through the IRS e-Services Transcript Delivery System. Intermediate Service Providers are independent of, and not affiliated in any way with, the IRS. The IRS has no involvement in your designee's **choice** to obtain your tax information directly from the IRS or use an Intermediate Service Provider to indirectly obtain your tax information from the IRS.

**Line 4. Specific Use Not Recorded on CAF**

Generally, the IRS records tax information authorizations on the CAF system. However, authorizations relating to certain issues or matters 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 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

l. Form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners.

If you check the box on line 4, your designee should mail or fax Form 8821 to the IRS office handling the matter. Otherwise, your designee 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. Retention/Revocation of Prior Tax Information Authorizations

If the line 4 box is checked, skip line 5. 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 you want to retain and check the line 5 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 authorization you want to revoke. Provide a current taxpayer signature and date under the original signature.

If you don't have a copy of the tax information authorization you want to revoke, and it isn't a specific-use authorization, send a notification to the IRS using the corresponding address in the [Where To File Chart](#). In the notification:

1. State that the authority of the designee is revoked,
2. List the name and address of each designee 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 a designee's authority, 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 instructions above.

### Line 6. Signature of Taxpayer



*If you use an electronic signature (see [Electronic Signatures](#), earlier), you must submit your Form 8821 online (see [How To File](#)).*

**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 a designee.

**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. 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.

**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. The IRS generally requires documentation of your status and your authority to act in these situations.

### 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 designate. 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 designee can inspect and/or receive. Section 6103(c) and its regulations require you to provide this information if you want to designate one or more designees 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](https://www.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 [How To File](#).