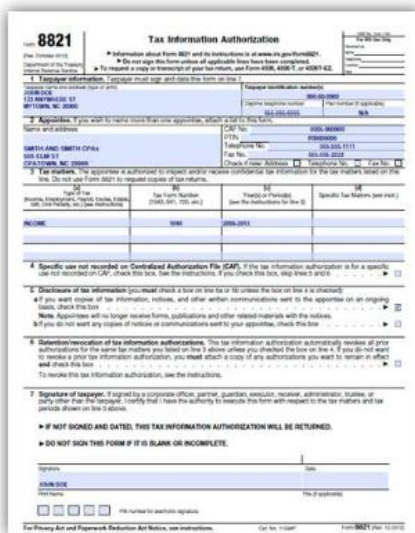


Form 8821 allows you to be “in the know” regarding your clients’ IRS notices. It also allows you or your firm to contact the IRS to obtain client account information. Using Form 8821 allows you to provide a value-driven service, as your client’s trusted, year-round tax adviser.

What is Form 8821?

Form 8821 provides you or your firm permission to request information from the IRS on behalf of a client. You can also use it to be automatically copied on your client’s IRS notices without having to fill out Form 2848, Power of Attorney. With Form 2848, you are representing your client and can execute agreements and consents and perform other functions as if you were the taxpayer. Using Form 8821 allows you or your firm to obtain information and assume less risk than representing your client with a power of attorney authorization.



The image shows a sample of Form 8821, Tax Information Authorization. The form is titled "8821 Tax Information Authorization" and includes fields for the taxpayer's name, address, and contact information. It also has sections for the preparer's name and address, and a section for the taxpayer's signature and date. The form includes instructions and a disclaimer.

Tax Information Authorization

Allows you or your firm to request information from the IRS for your client AND be copied on his or her IRS notices.

For each client for whom you file a Form 8821, you can receive information from and provide information to the IRS.

Unlike a power of attorney, you do not have to be an attorney, CPA or enrolled agent to receive and provide information for your client using the Form 8821.

Using Form 8821

Form 8821 has many uses. It can be used on most tax return filings. It can also be filed for multiple years, including up to three years in advance. Form 8821 expires after seven years or until it is revoked. An advantage of Form 8821 is that it allows anyone in your firm to contact the IRS; this can help you leverage your staff members.

Note: The IRS allows only two representatives to receive a copies of client IRS correspondence. This means that if you file Form 2848 and Form 8821 requesting that more than two representatives receive your client’s IRS correspondence, one of the representatives/appointees may not receive copies of notices for that client.

- All taxpayers and tax forms
 - Individual: Form 1040 series
 - Business entities: Forms 1120/1120S/1065
 - Payroll: Forms 941/940
 - Specialty taxes: Estates, trusts, pensions, tax exempts
- Prior and subsequent tax year(s)
 - Prior years
 - Up to three subsequent years in advance
 - Calendar or fiscal years and quarters
- Copied on notices
 - Check box 5a to receive copies of all client correspondence

- Effectively, does not expire
 - Effective until revoked by taxpayer, appointee or another Form 8821
 - IRS auto-revokes after seven years
- Appointees do not have to be qualified representatives
 - Can be any individual in firm
- Ability to contact IRS
 - Instantaneous and nonexpiring
 - IRS can disclose client details to anyone listed on the current Form 8821

Authorizing yourself or your firm

You can appoint all employees in your firm to receive information from the IRS. Simply list your firm as the appointee. If you firm does not have a CAF number, write “None” in the CAF number field, and the IRS will issue your firm a CAF number.

Form 8821 Tax Information Authorization

OMB No. 1545-1165
For IRS Use Only

Received by: _____
Name: _____
Telephone: _____
Function: _____
Date: _____

► Information about Form 8821 and its instructions is at www.irs.gov/form8821.
► Do not sign this form unless all applicable lines have been completed.
► To request a copy or transcript of your tax return, use Form 4506, 4506-T, or 4506T-EZ.

1 Taxpayer information. Taxpayer must sign and date this form on line 7.

Taxpayer name and address (type or print)
JOHN DOE
123 ANYWHERE ST.
MYTOWN, NC 20000

Taxpayer identification number(s)
000-00-0000

Daytime telephone number 555-555-5555 Plan number (if applicable) N/A

2 Appointee. If you wish to name more than one appointee, attach a list to this form.

Name and address
SMITH AND SMITH CPAs
555 ELM ST.
CPATOWN, NC 29999

CAF No. 0305-0000R
PTIN P000000000
Telephone No. 555-555-1111
Fax No. 555-555-2222
Check if new: Address Telephone No. Fax No.

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, etc.) (see instructions)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)
INCOME	1040	2006-2013	

Get copied on notices

The IRS enables your firm to receive copies of your clients’ letters and notices with Form 8821. Check box 5a to receive client correspondence for the forms and years indicated.

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6

5 Disclosure of tax information (you must check a box on line 5a or 5b unless the box on line 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

Note. Appointees will no longer receive forms, publications and other related materials with the notices.

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 authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you must attach a copy of any authorizations you want to remain in effect and check this box

To revoke this tax information authorization, see the instructions.

7 Signature of taxpayer. 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 and tax periods shown on line 3 above.

► IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.
► DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature _____ Date _____
JOHN DOE
Print Name _____ Title (if applicable) _____

PIN number for electronic signature

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11596P Form 8821 (Rev. 10-2012)

Filing and withdrawing

Filing and withdrawing a Form 8821 is simple. It requires only your client's signature. You can fax it directly to the IRS CAF unit, and the IRS will typically recognize your authorization within two weeks.

To file, submit:

- Via fax, mail or e-Services
- Within 120 days of signature
- Directly to the CAF unit

To withdraw, submit:

- Write "WITHDRAW" at the top of signed copy of form
- Via fax or mail
- Directly to the CAF unit

The IRS has three CAF units. Send your client's form to the correct unit based on the criteria below:



Location	Unit to fax to	Unit fax number
Clients located west of the Mississippi River	Ogden, UT	(855) 214-7522
Clients located east of the Mississippi River	Memphis, TN	(855) 214-7519
International clients	Philadelphia, PA	(267) 941-1017

Checkbox designation: limited use

Practitioners often use the return checkbox authorization. Tax preparers can make this authorization on virtually any return filed with the IRS. However, this designation has limited uses.

Form 1040 (2011) - Third Party Designee Section:

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No

Designee's name: _____ Phone no.: _____ Personal identification number (PIN): _____

Sign Here
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Part I: May we speak with your third-party designee?
Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.
 Yes. Designee's name and phone number: _____
Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS.

Part II: Sign here. You MUST complete both pages of Form 941 and SIGN it.
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign your name here: _____
Date: ____/____/____ Best daytime phone: _____

Paid Preparer Use Only
Preparer's name: _____ Check if you are self-employed:
Preparer's signature: _____ Date: ____/____/____
Firm's name (or your own if self-employed): _____ EIN: _____
Address: _____ Phone: _____
City: _____ State: _____ ZIP code: _____

Form 1120 (2010) - Sign Here Section:

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: _____ Date: ____/____/____ Title: _____
May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only
Print/Type preparer's name: _____ Preparer's signature: _____ Date: ____/____/____
Firm's name: _____ Firm's EIN: _____
Firm's address: _____ Phone no.: _____
Check if self-employed PTIN: _____

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11450Q Form 1120 (2010)

Designation authority limitations

With the checkbox authorization, your firm will not be copied on notices. Also, this authorization expires one year after the due date of the return, without regard to extensions. Often, this is not enough time to respond to notices regarding issues such as audits and underreporter inquiries that occur more than one year after the return due date.

Checkbox Authorization Rules	
Type of information	• Respond to notices about math errors, offsets and return prep
	• Not copied on client notices
	• Answer questions regarding the processing of a return or status of a refund
	• Ask account questions
	• Get transcripts and request a copy of a notice that has been sent
Who, how and when	• Extends authority to any individual or business; authority extends to employees of a business appointee
	• IRS may bypass authority
	• Authority takes three to six weeks to establish
	• Uses a shared secret PIN that the IRS records yearly
	• Checkbox designation is not routinely understood by IRS representatives
	• Expires in one year, without regard to extensions

1 The taxpayer name and address must match the information that appears on the notice, including middle initials, to be valid. If the taxpayer has a different address from the one the IRS has on file, have the old address available when calling the IRS.

2 Practitioners without a Central Authorization File (CAF) number can file Form 8821 or 2848 with “Applied For” in the “CAF No.” field. The IRS will assign a CAF number. You can still receive tax information while waiting to receive a CAF number.

3 Make sure you list all tax periods, including quarters, if applicable.

4 If you are calling for a specific issue, check Box 4 so that the authorization will not be recorded on the CAF. Do not check this box if you want the IRS to have a record of your authorization on file for future uses, or if you want to receive copies of your client’s IRS correspondence.

5 If Box 4 is not checked, you must check either Box 5a or 5b. Check 5a if you want to receive copies of your client’s IRS correspondence. Check 5b if you do not want to receive copies.

6 Check Box 6 if you do not want to revoke all previous Forms 8821 for the same tax matters. You must attach copies of the Forms 8821 that are to remain valid.

7 The IRS must receive your Form 8821 within 120 days of the date the taxpayer signed and dated it.

8 Form 8821 does not expire and will remain valid until the taxpayer or the appointee revokes it.

Form 8821 Tax Information Authorization

(Rev. October 2012)
Department of the Treasury
Internal Revenue Service

► Information about Form 8821 and its instructions is at www.irs.gov/form8821.
► Do not sign this form unless all applicable lines have been completed.
► To request a copy or transcript of your tax return, use Form 4506, 4506-T, or 4506T-EZ.

OMB No. 1545-1185
For IRS Use Only

Received by: _____
Name: _____
Telephone: _____
Function: _____
Date: _____

1 Taxpayer information. Taxpayer must sign and date this form on line 7.

Taxpayer name and address (type or print)
John J. Doe
123 Anywhere
Greensboro, NC 27345

Taxpayer identification number(s)
111-11-1111

Daytime telephone number
(555) 555-5555

Plan number (if applicable)

2 Appointee. If you wish to name more than one appointee, attach a list to this form.

Name and address
Joel Abernathy
123 New River St
Greensboro, NC 27410

CAF No. _____
PTIN _____
Telephone No. (111) 111-1111
Fax No. _____

Check if new: Address Telephone No. Fax No.

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, etc.) (see instructions)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see instructions for line 3)	(d) Specific Tax Matters (see instr.)

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6

5 Disclosure of tax information (you must check a box on line 5a or 5b unless the box on line 4 is checked):

5a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box

Note. Appointees will no longer receive forms, publications and other related materials with the notices.

5b If you do not want any copies of notices or communications sent to your appointee, check this box

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you must attach a copy of any authorizations you want to remain in effect and check this box

To revoke this tax information authorization, see the instructions.

7 Signature of taxpayer. 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 and tax periods shown on line 3 above.

► IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.
► DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature _____ Date _____
John J. Doe

Print Name _____ Title (if applicable) _____

PIN number for electronic signature

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11596P Form **8821** (Rev. 10-2012)

For guidance, forms and the ability to track and maintain client authorizations, use Beyond415’s Authorizations section, available in Guidance and Workflow products.

Beyond415® is a Web-based product that offers guidance and workflow automation to streamline tax issues after filing, from simple notices to complex work like tax audits. To learn more about Beyond415, visit <http://www.beyond415.com>

NOTE: Circular 230 Disclosure: To comply with requirements imposed by the US Treasury Department, any information regarding any U.S. federal tax matters contained in this document is not intended or written to be used and cannot be used as advice for the purpose of (i) avoiding penalties under the Internal revenue Code, or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.