

**Purpose of this form**

Taxpayer information is confidential. Ordinarily, the Iowa Department of Revenue will only discuss confidential tax information with the taxpayer or the taxpayer's power of attorney. However, the Department can discuss confidential state tax information with an individual authorized under a tax information disclosure designation, but only to the extent permitted by such designation. A disclosure designation does not authorize a designee to represent the taxpayer or receive federal tax information. Taxpayers must complete an IA 2848 Iowa Department of Revenue Power of Attorney to authorize an individual to represent them in Iowa state tax matters.

To request copies of a tax return, complete form IA 4506 Request for Copy of Tax Return (95-504).

**1. Taxpayer or business information**

Legal name: \_\_\_\_\_

Doing business as (if applicable): \_\_\_\_\_

Taxpayer address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Complete one:

Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN): \_\_\_\_\_

Federal employer identification number (FEIN): \_\_\_\_\_

**2. Authorized designee**

For the designee, include an identification number and indicate the type: SSN/ITIN, Preparer's Tax Identification Number (PTIN), or Iowa Account Number (IAN). If an IAN is needed but not yet assigned, write "None" in the designee identification number field and one will be assigned and sent to the designee. All fields are required unless noted otherwise. The designee may not substitute another party as your authorized designee. A separate IA 8821 is to be completed for each designee.

Designee name: \_\_\_\_\_

Designee identification number: \_\_\_\_\_

ID Type, check one:      SSN/ITIN                       PTIN                       IAN

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Designee's firm or company's legal name (optional): \_\_\_\_\_

**3. Tax Matters**

A designee may be authorized to receive and inspect the taxpayer's confidential state tax information for an unlimited number of prior tax periods, and tax periods ending up to three years beyond the date noted on the signature line of this form. The Department can only discuss the matters noted. To modify a designation, submit a new form IA 8821 Tax Information Disclosure Designation.

Tax types or other matters: These may include individual, corporate, partnership, fiduciary, franchise, inheritance, retail sales, retailers or consumers use, withholding, fuel, collections, or other matters. If blank, all tax types or matters are included.

Iowa tax permit number: If blank, all permits, including those issued in the future, can be discussed. Enter a permit number to limit the discussion to a specific permit.



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Beginning/ending tax period: If blank, all tax periods, including those ending up to three years in the future, can be discussed. If the disclosure should be limited to a particular time period, note the appropriate tax period(s). Use separate lines if tax periods are not consecutive.

Specific tax matter – Leave blank if there are no restrictions on the information that can be disclosed for a given tax type, permit, or tax period. If the disclosure should be limited, note any limitations.

Tax Type	Iowa Tax Permit Number	Beginning/ending Tax Period(s) (MM/YY- MM/YY)	Specific tax matter (optional) Note limitations, if any.

**4. Who must sign?**

**Individual, sole proprietor, single member LLC:** The taxpayer.

**Other Representatives:** A person with a valid Iowa Department of Revenue Power of Attorney or Representative Certification Form on file with the Department.

The above designee is hereby authorized to receive and inspect my confidential state tax information and communicate with the Department.

I, the undersigned, declare under penalties of perjury or false certificate, that I am the person listed as "Taxpayer" above or otherwise have the authority to sign this form. I hereby authorize the representative(s) listed above to receive and discuss my confidential information.

Taxpayer signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print name: \_\_\_\_\_ Title: \_\_\_\_\_

Incomplete forms will not be accepted. This form must be submitted within six months from the date signed or it will not be accepted.

**Submit** by mail to Registration Services, Iowa Department of Revenue, PO Box 10470, Des Moines IA 50306-0470, FAX: 515-281-3906 or email: idrrup@iowa.gov.

The integrity and security of sending personal information via fax or email cannot be guaranteed. By submitting this form via fax or email, you agree to hold the Department harmless if a fax or an email results in third party access to the information.

This designation will remain in effect until specifically revoked, even if a new disclosure form is filed. To revoke a designation, send a statement to the Department listing the following:

- Taxpayer or business legal name, and SSN/ITIN or FEIN
- Name(s) of the designee(s), or note "all" to revoke all designees

Sign and date the statement. The statement may be a single sentence notifying the Department of your intent to revoke. Revocation of a designation will be effective on the date received by the Department.

Revocation of a designation will not affect a power of attorney representative authorization.

