

Did you know? You can log into GovConnectIowa to submit this form online. Don't have a GovConnectIowa account? Find the link and additional information at revenue.iowa.gov.

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 or send copies of Department communications to 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 (14-101) to authorize an individual to represent them in Iowa state tax matters.

Incomplete or outdated forms will not be accepted. If any information is illegible, the form will be returned.

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: _____

Taxpayer or business 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 (The authorized designee cannot be a business.)

For the designee, all fields are required. Include an identification number and indicate the type: SSN/ITIN, Preparer's Tax Identification Number (PTIN), Centralized Authorization File (CAF), or Iowa Account Number (IAN). To request an IAN, visit govconnect.iowa.gov and complete the Request an Iowa Account Number (IAN) form. You must provide your SSN or ITIN to complete this request. The designee may not substitute another party as your authorized designee. A separate IA 8821 Tax Information Disclosure Designation (14-104) is to be completed for each designee.

Designee name: _____

Designee identification number (required): _____

ID type, check one: SSN/ITIN ☐ PTIN ☐ CAF ☐ IAN ☐

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

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 (14-104).

Tax type(s) or other matters: These may include individual, corporate, partnership, fiduciary, franchise, inheritance, sales and use, withholding, fuel, collections, or other matters. If blank, all tax types or matters are included.

Iowa tax account or permit number: If blank, all accounts or permits can be discussed. Enter an account or permit number to limit the discussion to a specific account or permit.



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Beginning and ending tax period(s): If blank, all tax periods, from the account commence date to three years beyond the date noted on the signature line of this form, are included. 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(s) or other matters	Iowa tax account or permit number	Beginning & ending tax period(s) (MM/YY- MM/YY)	Specific tax matter (optional) Note limitations, if any.

4. Authorized Representative Information

This section is **REQUIRED** if the person signing this form is anyone other than the taxpayer listed in Section 1 above. This section replaces the Representative Certification form (14-108) previously required by the Department.

Representative: _____

ID Type, check one: ☐ SSN/ITN ☐ PTIN ☐ CAF ☐ IAN

Representative identification number (required): _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

Firm or company's legal name (optional): _____

Source of authority. Check the box next to the number from the list below indicating the source of authority that allows you to act on behalf of the taxpayer. The authority to act is limited to the authority provided by the required documentation.

- ☐ **1.** Individual holding one of the following titles within a corporation, association, partnership, or other entity:
 - Officer or employee of the corporation or association who is authorized to act on behalf of the corporation or association in tax matters – by signing, you affirm your authority to act on behalf of the corporation or association
 - Designated partner authorized to act on behalf of a partnership in tax matters – by signing, you affirm your authority to act on behalf of the partnership
 - Person authorized to act on behalf of an LLC in tax matters – by signing, you affirm your authority to act on behalf of the LLC
- ☐ **2.** Governmental representative – by signing, you affirm your authority to act on behalf of the government entity
- ☐ **3.** Successor of a very small estate, under section 633.356 (2) – by signing, you affirm your authority to act on behalf of the estate

The following authority types require additional documentation to be included with this form.

- ☐ **4.** Executor or personal representative – include a copy of the will or court order appointing the individual



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- ☐ **5.** Trustee – include a copy of the certificate of trust, trust document, or court order appointing the representative
- ☐ **6.** General or Durable Power of Attorney – include a copy of the power of attorney document
- ☐ **7.** Guardian, Conservator, or Custodian appointed by Court – include a copy of the relevant court order
- ☐ **8.** Licensed attorney appearing on behalf of the taxpayer or the taxpayer's estate in a court proceeding – include a copy of the filed notice of appearance in the relevant court proceeding
- ☐ **9.** Parent or guardian of minor taxpayer in cases when the parent or guardian has signed the minor's tax return – include a copy of the return(s) signed by the parent or guardian
- ☐ **10.** Receiver appointed pursuant to chapter 680 – include a copy of the relevant court order(s)

5. Signature

Individual, sole proprietor, single member LLC: The taxpayer or an authorized representative appointed via this form, an IA 2848 Iowa Department of Revenue Power of Attorney (14-101), or Representative Certification Form (14-108) on file with the Department must sign the form.

Other entity types: An authorized representative appointed via this form, an IA 2848 Iowa Department of Revenue Power of Attorney (14-101), or Representative Certification Form (14-108) on file with the Department must sign the form.

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 designee(s) listed above to receive and discuss my confidential information.

Signature must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted.

Signature: _____ Date: _____

Print name: _____ Title: _____

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

Submit this form online on [GovConnectIowa](https://govconnect.iowa.gov) (requires access), mail to Registration Services, Iowa Department of Revenue, PO Box 10470, Des Moines, IA 50306-0470, or fax to 515-281-3906.

To ensure secure processing, do not email forms to the Department. The integrity and security of sending personal information via fax cannot be guaranteed. By submitting this form via fax, you agree to hold the Department harmless if a fax 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.



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IA 8821 Tax Information Disclosure Designation Instructions

Did you know? If you have access to the account on GovConnectIowa, you can submit this form online. Don't have a GovConnectIowa account? Visit govconnect.iowa.gov to get started. You may be granted access to GovConnectIowa to view tax information prior to becoming an authorized designee.

Instructions for Specific Fields

Authorized Designee:

The authorized designee cannot be a business. All fields are required. The identification number can include:

- The designee's Social Security Number (SSN)
- Individual Taxpayer Identification Number (ITIN)
- Preparer's Tax ID Number (PTIN)
- Centralized Authorization File (CAF)
- Iowa Account Number (IAN).
 - To request an IAN, visit govconnect.iowa.gov and complete the Request an Iowa Account Number (IAN) form. You must provide your SSN or ITIN to complete this request.

Tax type(s) or other matters:

Indicate if you would like to limit which tax type to allow the Department to discuss with the designee. These may include individual, corporate, partnership, fiduciary, franchise, inheritance, retail sales and use, withholding, fuel, collections, or other matters. If blank, all tax types or matters are included.

Iowa tax account or permit number:

Indicate if you would like to limit which tax account or permit to allow the Department to discuss with the designee. If blank, all accounts or permits are included. Enter an account or permit number(s) to limit to a specific account or permit(s). Noting a consolidated permit will include all permits associated with the consolidated permit number.

Tax periods:

Indicate if you would like to limit which tax periods to allow the Department to discuss with the designee. If blank, all tax periods, from the account start date to three years beyond the date noted on the signature line of this form, are included. If authority should be limited to a particular time period, note the appropriate tax period(s). Each tax period must be separately stated. Use separate lines if tax periods are not consecutive. Once appointed, the designee's authority is effective indefinitely for the matters indicated on the form.

Revoking an IA 8821

The taxpayer may revoke an IA 8821 at any time by filing a statement of revocation with the Department. To revoke, submit a written statement to the Department including the following:

- Taxpayer or business legal name, address, and identification number (SSN/ITIN or FEIN)
- Name, address, and identification number of the designee (SSN/ITIN or FEIN)
- A clear statement to revoke the designee's disclosure designation
- Signature of an authorized signatory

Revocation of an IA 8821 will be effective on the date received by the Department. Revocation of a designation will not affect a power of attorney representative authorization.

Withdrawing as an authorized designee

An authorized designee may withdraw from representing a taxpayer by filing a statement of withdrawal with the Department. The statement must be signed and dated by the designee and must contain the name, address, and identification number of the taxpayer and designee

Signature

Signature must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted.

Who must sign?

Individual, sole proprietor, single member LLC:

The taxpayer or an authorized representative appointed via this form, an IA 2848 Iowa Department of Revenue Power of Attorney (14-101), or Representative Certification Form (14-108) on file with the Department must sign the form

Other entity types: An authorized representative appointed via this form, an IA 2848 Iowa Department of Revenue Power of Attorney (14-101) or Representative Certification Form (14-108) on file with the Department must sign the form.