IOWA
Department of Revenue

IA 8821 Tax Information Disclosure Designation

revenue.iowa.gov

Did you know? You can submit this form online. Visit GovConnectIowa to get started.

Who should file this form? A designee may be authorized to receive and inspect the taxpayer's confidential state tax information, including information sent via electronic communications. See Instructions.

Incomplete or outdated forms will not be accepted.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. Individual Authorized Designee (The authorized designee cannot be a business.)

Designee name: _____

Designee identification number (required): _____

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

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

Fax (optional): _____

Limitation of authority (optional):
If the "limitation of authority" section is left blank, the designee will be granted authority to all tax types, permits, licenses and tax periods for the identified taxpayer.

Tax type(s) or other matters: _____

Iowa account or permit number: _____

Beginning tax period (MM/YY): _____ Ending tax period (MM/YY): _____

List specific corresponding letter(s) (a-g) of any acts from the list in 'Exclusions' in the instructions of this form that you do not authorize the designee listed above to perform on your behalf: _____

Check here if authority only extends to IA 843 refund claims: ☐

3. Authorized Representative Information

This section is REQUIRED if the person signing this form is anyone other than the taxpayer listed in Section 1 above or an authorized representative on file with the Department. This section replaces the Representative Certification form (14-108) previously required by the Department. The Section 2 Individual Authorized Designee cannot list the same individual as the Authorized Representative provided in this section.

Individual representative name: _____

Representative identification number (required): _____

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

2614104019999

Mailing address: _____

City: _____ State:_____ ZIP:_____

Phone:_____ Email: _____

Source of authority. Check the box (only one) 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 related to the corporation or association – 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 Iowa Code 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 complete copy of the will nominating the individual or court order appointing the individual

☐ **5.** Trustee of a trust with a FEIN – include a copy of the certificate of trust, complete trust document, or court order appointing the representative, see instructions for revocable trusts

☐ **6**. General or Durable Power of Attorney – include a complete copy of the power of attorney document; the attorney-in-fact must sign this form as themself, rather than as the principal

☐ **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 Iowa Code chapter 680 – include a copy of the relevant court order(s)

4. 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 by visiting GovConnectIowa, 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.



IA 8821 Tax Information Disclosure Designation Instructions

Instructions for Specific Fields

Individual 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, ITIN, or Passport ID to complete this request.

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:
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.

Exclusions:
List in Section 2 the specific corresponding letter(s) (a-g) from below of any acts you do not authorize the designee listed on this form to perform on your behalf.
Powers covered include the following, unless specifically excluded on the line above:

a. To request waivers (including offers of waivers) of restrictions on assessment or collection of tax deficiencies and waivers of notice of disallowance of a claim for credit or Refund
b. To request extensions of time for assessment or collection of taxes
c. To represent the taxpayer in any Department determination before the Department
d. To represent the taxpayer in an informal meeting or other communication with the Department
e. To represent the taxpayer in formal proceedings* to the extent permitted by law
f. To enter into any compromise with the Department
g. To execute any release from liability required by the Department before divulging otherwise confidential information concerning taxpayer(s)

*Only those individuals listed in Iowa Administrative Code rule 701—8.8 may represent a taxpayer in a contested case proceeding.

Authorized Representative Information. Except as noted, all information must be provided or this form will be rejected. By completing this section, you certify that to the best of your knowledge:

- Your authority to act as identified on this form has not been terminated.
- You understand that when your authority does expire, it is your responsibility to notify the Department when your authority terminates.
- If you attempt to exercise authority you do not possess, you may be subject to legal penalties for that misrepresentation.
- If the authority identified on this form is conditioned upon the happening of an event or contingency, that event or contingency has occurred.
- If you were named as a successor representative, the prior representative is no longer able or willing to serve.
- Trustees of revocable trusts without FEIN numbers do not have the authority to complete Section 3. If filing using a grantor's SSN, a third-party trustee must be appointed as a power of attorney using the IA 2848 Iowa Department of Revenue Power of Attorney (14-101).

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.