

Instructions for Completing the IRS Tax Authorization Form 8821

SBA requires you to complete the IRS Form 8821 as a part of your disaster loan application submission. The form authorizes the IRS to provide federal income tax information directly to SBA. Although the form is available online, it cannot be transmitted electronically.

The IRS Form 8821 must be completed and submitted with each SBA disaster loan application, even if you are not required to file a federal income tax return.

A separate IRS Form 8821 must be returned with the SBA disaster loan application for:

- (1) each disaster loan applicant (individuals filing joint returns may use a single IRS Form 8821),
- (2) each corporation or partnership in which the disaster loan applicant holds a 50% or greater interest,
- (3) each individual or entity which holds a 20% or greater interest in the disaster loan applicant,
- (4) each general partner, and
- (5) each affiliate business.

- **Only Fill In Blocks 1 and 7**

- Enter the name(s) and address of the individual taxpayer(s), or business (whichever is applicable) and address in block 1. If you file a joint tax return, include the names and address of both filers.
- Next, enter the taxpayer identification number(s), i.e. Social Security number (SSN). If you file a joint tax return, include the SSN for both tax filers: xxx-xx-xxxx / xxx-xx-xxxx .
- If the authorization is for a corporation or a partnership, enter the Employer Identification number (EIN): xx-xxxxxxx .
- Sign, date and print name(s) in block 7.
- If you filed a joint tax return, only one spouse is required to sign.
- For a corporation, the IRS Form 8821 must be signed by the President or Chief Executive Officer of the corporation. If the 8821 is signed by any other officer, the signature must be attested to by another corporate officer with their signature, date, and title also appearing on the 8821.

8821

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

Tax Information Authorization

▶ 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. 1545-0047
For IRS Use Only

Received by: _____
Name: _____
Telephone: _____
Facsimile: _____
Date: _____

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

Taxpayer name and address (type or print) _____ Taxpayer identification number(s) _____
Daytime telephone number _____ Plan number (if applicable) _____

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

Name and address _____ CAF No. _____
U. S. Small Business Administration PTIN _____
Office of Disaster Assistance Telephone No. _____
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 the instructions for line 3)	(d) Specific Tax Matters (see instr.)
Income	1040, 1065, 1120, 990, 1041	2009, 2010, 2011 and 2012	Tax Return Transcript
Income and Employment Tax	940, 941, 943, 944, 945, 990	1998 through 2011	Installment Agreement, Out-
Civil Penalties			standing Balance and/or Lien

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 _____
Print Name _____ Title (if applicable) _____
 PIN number for electronic signature

For Privacy Act and Paperwork Reduction Act Notice, see instructions.
Cat. No. 11590P
Form **8821** (Rev. 10-2012)

The IRS Form 8821 may be photocopied if more than one form is needed