

Form **8821-A**

April 2012

Department of the Treasury  
Internal Revenue Service**IRS Disclosure Authorization  
for Victims of Identity Theft****For IRS Use Only**

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date \_\_\_\_\_

**Taxpayer Information**

Taxpayer name	Social Security Number	Daytime telephone number
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Taxpayer mailing address

City	State	ZIP code
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Tax year

Enter the tax year for which your return, and any purported return, was filed. If there are additional years, you must complete and submit another Form 8821-A for each year.

**Taxpayer Consent**

I, \_\_\_\_\_, consent for the Internal Revenue Service to disclose to \_\_\_\_\_, of \_\_\_\_\_, (Name and Title of recipient official) \_\_\_\_\_, (Name of State/Local law enforcement agency) \_\_\_\_\_, (Phone number) \_\_\_\_\_, (Street address of State/Local law enforcement agency (street, city, state, ZIP code))

any information related to the processing of my return, or any purported return that may have been filed by a third party using my name and/or social security number without my knowledge or consent, for the tax year listed above. This information includes the return I filed, any purported return filed by a third party, communications between myself and IRS personnel and any other information gathered or generated by the IRS in the processing of my return or any purported return, including the IRS's determination that such return was not my return. This information would **not** include the identity of, or any investigatory information regarding, the person(s) who may have filed the purported return.

I understand that the state or local law enforcement agency designated above may use this information to investigate and/or prosecute any person(s) who may have been involved in the filing of the purported return or other crimes related to the use of my identifying information. I further understand that the state or local law enforcement agency designated above may share this information with other law enforcement agencies directly involved in this or other investigations and/or prosecutions of crimes related to the use of my identifying information by these persons.

**Taxpayer Signature**

I certify that I am the taxpayer whose name and/or social security number was used to file my return, or any purported return. If signed by a guardian, executor, receiver, administrator, trustee or party other than the taxpayer, I certify that I have the authority to sign this form with respect to this matter.

**Note: Do not sign this form if it is blank or incomplete. The IRS will only accept forms with original signatures.**

Signature	Print name	Date signed
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IRS regulations require that this disclosure authorization be received by the IRS within 120 days of the date that it is signed by the taxpayer.

**Privacy Act and Paperwork Reduction Act Notice**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. This form authorizes the IRS to disclose your confidential tax information to the person/agency you appoint. This form is provided for your convenience and its use is voluntary. The information is used by the IRS to determine what confidential tax information your appointee can inspect and/or receive. Section 6103(c) and its regulations require you to provide this information if you want to appoint a designee to inspect and/or receive your confidential tax information. Under section 6109, you must disclose your social security or other taxpayer identification number. If you do not provide all the information requested on the form, we may not be able to honor the authorization. Providing false or fraudulent information may subject you to penalties. We may disclose this information to the Department of Justice for civil or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to Federal and state agencies to enforce Federal non-tax criminal laws, or to Federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 9 minutes. If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8821-A simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 8821-A to this address.

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# Instructions for Form 8821-A, IRS Disclosure Authorization for Victims of Identity Theft

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## General Instructions

This form is available only from IRS Criminal Investigation or state/local law enforcement agencies, as appropriate.

### Purpose of Form

This form is an authorization signed by the taxpayer allowing the IRS to disclose the taxpayer's return, any purported return, and other related return information to state or local law enforcement in the event of possible identity theft. It may not be used for any other purpose.

### When To File

The IRS must receive Form 8821-A within 120 days of the date it is signed and dated by the taxpayer. The IRS will consider forms received after 120 days invalid.

### Where To File

The taxpayer will return the completed form to IRS Criminal Investigation or to state or local law enforcement as directed by the person who provided the form.

### Social Security Number (SSN)

Social Security Numbers are used to identify taxpayer information with tax returns. It is important that you furnish the correct name and SSN, so that the IRS can respond to your request.

## Specific Instructions

### Taxpayer Information

Enter the taxpayer's name, SSN, and street address.

### Tax Year

Enter the tax year for which the taxpayer's return and any purported return was filed. If there are additional years, you must complete and submit another Form 8821-A for each year.

### Taxpayer Consent

Enter taxpayer name in the space provided. Enter the full name and title of the state or local law enforcement official to whom the described taxpayer information may be provided, as well as the name, address, and telephone number of the state or local law enforcement agency.

### Taxpayer Signature

Sign and date the authorization. The IRS will only accept forms with original signatures.