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

General Instructions

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

This form **MUST** be submitted by IRS Criminal Investigation and/or state or local law enforcement agencies.

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

Mail Form 8821-A to the following address.
Internal Revenue Service
RAIVS Team
Stop 6716 AUSC
Austin, TX 73301

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.

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.