

DEPARTMENT OF INDUSTRIAL RELATIONS

Division of Labor Standards Enforcement

Licensing & Registration Unit

455 Golden Gate Avenue, 9th Floor

San Francisco, CA 94102

Tel: (415) 703-4854 Fax: (415) 703-4808

MAILING ADDRESS:

P. O. Box 420603

San Francisco, CA 94142-0603



Dear Applicant,

In order to qualify for a Farm Labor Contractor License in the California Agricultural Industry, including a renewal, the Labor Commissioner, after investigation, needs to be satisfied as to the character, competency and responsibility of the person applying for a license as one of the prerequisites of issuance of a license as defined in Labor Code section 1684. As part of the application process, **you must complete an IRS Form 8821 and mail it directly to the U.S. Internal Revenue Service (IRS) along with a COPY** of your completed Farm Labor Contractor application (DLSE 401). (**REMINDER:** the original application form is sent directly to the Division of Labor Standards Enforcement (DLSE). The IRS Form 8821 *authorizes the IRS to provide DLSE with a tax clearance*. Please allow 14 calendar days for the IRS to process your Form 8821.

All questions regarding completion of the form 8821 must be directed to the IRS. The DLSE will **NOT** be able to assist you in completing this form. To ensure that your IRS Form 8821 is processed without delay, please make sure that you provide all of the following information:

The Form 8821, pages 3 through 6 of this pdf document, may be completed online; however, you must still print and sign the form and mail it to the IRS at the address provided below.

Line 1 (Please type or print clearly)

- Taxpayer's full name and business address;
- Social security number of the individual owner, general partner, an authorized corporate officer (if a corporation), or an authorized member (if limited liability company)
- Applicant's employer identification number (EIN)
- Any other employer identification number assigned to any owner, partner, corporate officer, or member of the applicant business.
- Daytime telephone number (optional, but could help speed delays);

Line 7

- Print or type the name of the individual owner, general partner, authorized corporate officer and his/her title, or member (if a limited liability company)
- The person listed as the "taxpayer" on Line 1 must sign and date the form.

Send the Form 8821, with a COPY of your Application to the IRS at the Following address:

IRS-DLSE
Mail Stop 4707
1973 Rulon White Blvd.
Ogden, UT 84201

TAXPAYER HOTLINE: (801) 620-2400: FAX (855) 235-8843

Tax Information Authorization

OMB No. 1545-1165
For IRS Use Only
Received by:
Name _____
Telephone _____
Function _____
Date _____

▶ **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.**

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. _____
	PTIN _____
	Telephone No. _____
	Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

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.)

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

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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form 8821 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8821.

Purpose of Form

Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information for the type of tax and the years or periods you list on Form 8821. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on Form 8821.

Form 8821 does not authorize your appointee to advocate your position with respect to federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848, Power of Attorney and Declaration of Representative.

Use Form 4506, Request for Copy of Tax Return, to get a copy of your tax return.

Use Form 4506-T, Request for Transcript of Tax Return, to order: (a) transcript of tax account information and (b) Form W-2 and Form 1099 series information.

Use Form 4506T-EZ, Short Form Request for Individual Tax Return Transcript, to request a tax return transcript for the current and three prior tax years that includes most lines of the original return. The transcript will not show payments, penalty assessments, or adjustments made to the originally filed return.

Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the fiduciary, Form 8821 must be filed and signed by the fiduciary acting in the position of the taxpayer.

When To File

Form 8821 must be received by the IRS within 120 days of the date it was signed and dated by the taxpayer.

Where To File

Generally, mail or fax Form 8821 directly to the IRS. See the *Where To File Chart*, below. Exceptions are listed next.

If Form 8821 is for a specific tax matter, mail or fax it to the office handling that matter. For more information, see the instructions for line 4.

Where To File Chart

IF you live in . . .	THEN use this address . . .	Fax Number*
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia	Internal Revenue Service Memphis Accounts Management Center PO Box 268, Stop 8423 Memphis, TN 38101-0268	855-214-7519
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	Internal Revenue Service 1973 N. Rulon White Blvd. MS 6737 Ogden, UT 84404	855-214-7522
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the U.S. Virgin Islands**, Puerto Rico (or if excluding income under section 933), a foreign country, U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	Internal Revenue Service International CAF 2970 Market St. MS 3-E08.123 Philadelphia, PA 19104	855-772-3156

*These numbers may change without notice. For updates to these fax numbers, go to www.irs.gov/form8821.

**Permanent residents of Guam should use Department of Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the U.S. Virgin Islands should use: V.I. Bureau of Internal Revenue, 6115 Estate Smith Bay, Suite 225, St. Thomas, V.I. 00802.

Your appointee may be able to file Form 8821 electronically with the IRS from the IRS website. For more information, go to IRS.gov. Under the *for Tax Pros* tab, go to *Other Tools & Information* and click on *Use e-Services for Tax Pros*. If you complete Form 8821 for electronic signature authorization, do not file a Form 8821 with the IRS. Instead, give it to your appointee, who will retain the document.

Taxpayer Identification Number (TIN)

A TIN is used to confirm the identity of a taxpayer and identify the taxpayer's return and return information. It is important that you furnish your correct name, social security number (SSN), individual taxpayer identification number (ITIN), and/or employer identification number (EIN).

Partnership Items

A Tax Matter Partner is authorized to perform certain acts on behalf of an affected partnership. Rules governing the use of Form 8821 do not replace any provisions of law concerning the tax treatment of partnership items.

Appointee Address Change

If your appointee's address changes, a new Form 8821 is not required. The appointee can provide the IRS with the new information by sending written notification of the new address to the location where the Form 8821 was filed. Your appointee must sign and date the written notice.

Specific Instructions

Line 1. Taxpayer Information

Individual. Enter your name, TIN, and your street address in the space provided. Do not enter your appointee's address or post office box. If a return is a joint return, the appointee(s) identified will only be authorized for you. Your spouse, or former spouse, must submit a separate Form 8821 to designate an appointee.

Corporation, partnership, or association. Enter the name, EIN, and business address.

Employee plan or exempt organization. Enter the name, address, and EIN or SSN of the plan sponsor/plan name, exempt organization or bond issuer. Enter the three-digit plan number when applicable. If you are the plan's trustee and you are authorizing the IRS to disclose the tax information of the plan's trust, see the instructions relating to trust.

Trust. Enter the name, title, and address of the trustee, and the name and EIN of the trust.

Estate. Enter the name and address of the estate. If the estate does not have an identification number, enter the decedent's SSN or ITIN.

Line 2. Appointee

Enter your appointee's full name. Use the identical full name on all submissions and correspondence. Enter the nine-digit CAF number for each appointee. If an appointee has a CAF number for any previously filed Form 8821 or power of attorney (Form 2848), use that number. If a CAF number has not been assigned, enter "NONE," and the IRS will issue one directly to your appointee. The IRS does not assign CAF numbers to requests for employee plans and exempt organizations.

If you want to name more than one appointee, indicate so on this line and attach a list of appointees to Form 8821. If more than two appointees are listed and you request copies of notices and communications be sent to your new appointees (see line 5), copies of notices and communications will be sent only to the first two appointees.

Note. Because the IRS will send copies of notices and communications to no more than two persons, if you previously filed a Form 2848, Power of Attorney and Declaration of Representative, for the same tax matters and periods and you requested copies of notices and communications be sent to your representative(s) at that time, requesting your new appointee(s) receive copies of notices and communications may stop notices and communications from being sent to your authorized representative(s).

Check the appropriate box to indicate if either the address, telephone number, or fax number is new.

Line 3. Matters

Enter the type of tax, the tax form number, the years or periods, and the specific matter. Enter "Not applicable," in any of the columns that do not apply.

For example, you may list "Income, 1040" for calendar year "2010" and "Excise, 720" for "2010" (this covers all quarters in 2010). Multiple years or a series of inclusive periods, including quarterly periods, you may list 2008 through (thru or a hyphen) 2010. For example, "2008 thru 2010" or "2nd 2009-3rd 2010." For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." Any tax information authorization with a general reference will be returned.

You may list the current year or period and any tax years or periods that have already ended as of the date you sign the tax information authorization. However, you may include on a tax information authorization only future tax periods that end no later than 3 years after the date the tax information authorization is received by the IRS. The 3 future periods are determined starting after December 31 of the year the tax information authorization is received by the IRS. You must enter the type of tax, the tax form number, and the future year(s) or period(s). Only tax forms directly related to the taxpayer may be listed on line 3. If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period.

If you appoint someone only with respect to a penalty and interest due on that penalty, enter "civil penalty" in the description of matters column. If applicable, enter the tax year(s) for the penalty. Enter "NA" (not applicable) in the tax form number column. You do not have to enter the specific penalty.

Column (d). Enter any specific information you want the IRS to provide. Examples of column (d) information are: lien information, a balance due amount, a specific tax schedule, or a tax liability. Enter "not applicable" in column (d) if you are not limiting your appointee's authority to inspect and/or receive confidential tax information described in columns (a), (b), and (c).

For requests regarding Form 8802, Application for United States Residency Certification, enter "Form 8802" in column (d) and check the specific use box on line 4. Also, enter the appointee's information as instructed on Form 8802.

Note. If the taxpayer is subject to penalties related to an individual retirement account (IRA) (for example, a penalty for excess contributions) enter, "IRA civil penalty" on line 3, column a.

Note. If Form W-2 is listed on line 3, then the appointee may receive information regarding any civil penalties charged that relate to that Form W-2.

A Form 8821 that lists a particular tax return will also entitle the appointee to receive the taxpayer notices regarding any return-related civil penalties and a specific reference to penalties is not required. However, any civil penalty that is not return-related is not covered by the Form 8821 unless it references "civil penalties" or a specific penalty is stated.

Line 4. Specific Use Not Recorded on CAF

Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to a specific issue are not recorded.

Check the box on line 4 if Form 8821 is filed for any of the following reasons:

- (a) requests to disclose information to loan companies or educational institutions,
- (b) requests to disclose information to federal or state agency investigators for background checks,
- (c) application for EIN, or
- (d) claims filed on Form 843, Claim for Refund and Request for Abatement.

If you check the box on line 4, your appointee should mail or fax Form 8821 to the IRS office handling the matter. Otherwise, your appointee should bring a copy of Form 8821 to each appointment to inspect or receive information. A specific-use tax information authorization will not revoke any prior tax information authorizations.

Line 6. Retention/Revocation of Tax Information Authorizations

Check the box on this line and attach a copy of any tax information authorization you do not want to revoke. The filing of Form 8821 will not revoke any Form 2848 that is in effect.

If you want to revoke an existing tax information authorization and do not want to name a new appointee, send a copy of the previously executed tax information authorization to the IRS, using the *Where To File Chart*, earlier. The copy of the tax information authorization must have a current signature of the taxpayer and date under the original signature on line 7. Write "REVOKE" across the top of Form 8821.

If you do not have a copy of the tax information authorization you want to revoke, send a statement to the IRS. In the statement:

- (a) indicate that the authority of the appointee is revoked,

- (b) list the name and address of each recognized appointee whose authority is revoked,
- (c) list the tax matters and tax periods, and
- (d) sign and date the statement.

If you are completely revoking the authority of the appointee, state "remove all years/periods" instead of listing the specific tax matters, years, or periods.

To revoke a specific use tax information authorization, send the tax information authorization or statement of revocation to the IRS office handling your case, using the above instructions.

Line 7. Signature of Taxpayer

Individual. You must sign and date the authorization. If a joint return has been filed, your spouse must execute his or her own authorization on a separate Form 8821 to designate an appointee.

Corporation. Generally, Form 8821 can be signed by:

- (a) an officer having authority under applicable state law to bind the corporation,
- (b) any person designated by the board of directors or other governing body,
- (c) any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and
- (d) any other person authorized to access information under section 6103(e)(1)(D), except for a person described in section 6103(a)(1)(D)(ii) (bona fide shareholders of record owning 1% or more of the outstanding stock of the corporation).

Partnership. Generally, Form 8821 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8821. See *Partnership Items*, earlier. If the Form 8821 covers more than one tax year or tax period, the person must have been a member of the partnership for all or part of each tax year or period covered by Form 8821.

Employee plan. If the plan is listed as the taxpayer on line 1, a duly authorized individual having authority to bind the taxpayer must sign and that individual's exact title must be entered.

If the trust is the taxpayer, listed on line 1, a trustee having the authority to bind the trust must sign with the title of trustee entered. If the trust has not previously submitted a completed Form 56, Notice Concerning Fiduciary Relationship, identifying the current trustee, the trust must submit a Form 56 to identify the current trustee.

Estate. If there is more than one executor, only one executor having the authority to bind the estate is required to sign. See regulations section 601.503(d).

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for 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. Form 8821 authorizes the IRS to disclose your confidential tax information to the person 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 designate an appointee to inspect and/or receive your confidential tax information. Under section 6109, you must disclose your identification number. If you do not provide all the information requested on this 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 nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law or the form**, 12 min.; **Preparing the form**, 24 min.; **Copying and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8821 simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Individual and Specialty Forms and Publications Branch, SE:W:CAR:MP:T:I, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 8821 to this address. Instead, see the *Where To File Chart*, earlier.