

Department of Industrial Relations
DIVISION OF LABOR STANDARDS ENFORCEMENT
Licensing & Registration Unit
1515 Clay Street, Ste. 401
Oakland, CA 94612
Tel: (510) 285-3502 Fax: (510) 286-1366



Dear Applicant,

In order to qualify for a Car Washing and Polishing Registration in California, including a renewal, the Labor Commissioner, after investigation, needs to be satisfied as to the character, competency and responsibility of the person. 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 email stating your online application has been received by DLSE or a copy of your completed carwash application (DLSE 666).*** The IRS Form 8821 authorizes the IRS to provide DLSE with a tax clearance. Please allow 14 business days for the IRS to process your Form 8821.

All questions regarding completion of the Form 8821 must be directed to 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:

Line 1 (Please type or print clearly)

- Taxpayer's full name and business address;
- Social security number of the individual owner, general partners, an authorized corporate officer (if 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 of type the name of the individual owner, general partner, authorized corporate officer and his/her title, or member (if 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 email stating your online application has been received by DLSE or a copy of your paper application to IRS at the following address:

IRS-DLSE
Mail Stop 4707
1973 Rulon White Blvd.
Ogden, UT 84201
Tel. No. 801-620-2400 Fax No. 855-235-8843

Instructions for Form 8821

(Rev. March 2015)



Department of the Treasury
Internal Revenue Service

Tax Information Authorization

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

General Instructions

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 verbally or in writing for the type of tax and the years or periods you list on Form 8821. Form 8821 is also used to delete or revoke prior tax information authorizations. See the instructions for [line 6](#), later.

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 speak on your behalf; to execute a request to allow disclosure of return or return information to another third party; to advocate your position with respect to federal tax laws; to execute waivers, consents, closing agreements; or represent you in any other manner before the IRS. Use Form 2848, Power of Attorney and Declaration of Representative, to authorize an individual to represent you before the IRS. The appointee may not substitute another party as your authorized designee.

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 5333 Getwell Road, Stop 8423 Memphis, TN 38118	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 84201	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 Internal Revenue Code section 933), a foreign country, U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	Internal Revenue Service International CAF Team 2970 Market Street MS:3-E08.123 Philadelphia, PA 19104	855-772-3156 267-941-1017 (Outside the United States)

* These numbers may change without notice. For updates, go to www.irs.gov/form8821 and search under "Recent Developments."

**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, St. Thomas, V.I. 00802.

Authorizations listed on prior Forms 8821 are automatically revoked unless you attach copies of your prior Forms 8821 to your new submissions.



Your appointee is never allowed to endorse or negotiate a taxpayer's refund check or receive a taxpayer's refund via direct deposit.

Need a copy of tax return information? Go to irs.gov and click on "Get Transcript of Your Tax Records" under "Tools" to obtain and print a transcript of your past tax returns, or request the transcript be mailed to you. IRS transcripts of your tax return are often used instead of a copy of the actual tax return to validate income and tax filing status for mortgage applications, student and small business loan applications, and during tax preparation.

You may also request transcript information by mail by completing Form 4506-T, Request for Transcript of Tax Return, or Form 4506-TEZ, Short Form Request for Individual Tax Return Transcript.

If you want a photocopy of an original tax return, use Form 4506, Request for Copy of Tax Return. There is a fee for each return ordered, which must be paid with your request.

When a properly executed Form 8821 is on file with the IRS, your appointee can also get on-line tax information through e-Services - Online Tools for Tax Professionals at irs.gov.

Form 56. 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, not as a representative. A fiduciary may authorize an individual to represent or perform certain acts on behalf of the person or entity by filing a power of attorney that names the eligible individual(s) as representative(s) for the person or entity. Because the fiduciary stands in the position of the person or entity, the fiduciary must sign the power of attorney on behalf of the person or entity.

When To File

If you are submitting Form 8821 to authorize disclosure of your confidential tax information for a purpose other than addressing or resolving a tax matter with the IRS (e.g., for income verification required by a lender), the IRS must receive the Form 8821 within 120 days of the taxpayer's signature date on the form. This 120-day requirement does not apply to a Form 8821 submitted to authorize disclosure for the purpose of assistance with a tax matter with the IRS.

Where To File

If you check the box on line 4, mail or fax Form 8821 to the IRS office handling the specific matter. Otherwise, mail or fax Form 8821 directly to the IRS address according to the [Where To File Chart](#), earlier.

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 matters 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 of address change.

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 name or address information in the Taxpayer Information 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 the 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 a separate 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, check the box on line 2, and attach a list of appointees to Form 8821. Provide the address, and requested numbers for each appointee named.

If Form 8821 is being submitted for the sole purpose of updating the appointee's address or telephone/fax number, check the applicable box.

Line 3. Tax Information

Enter the type of tax information, the tax form number, the years or periods, and the specific matter. For example, you may list "Income, 1040" for calendar year "2014" and "Excise, 720" for "2014" (this covers all quarters in 2014).

For multiple years or a series of inclusive periods, including quarterly periods, you may enter, for example, "2012 thru 2014" or "2nd 2013-3rd 2014." 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/period and any tax years or periods that have already ended as of the date you sign the tax information authorization. You may also list future tax years or periods. **However, the IRS will not record on the CAF system future tax years or periods listed that exceed 3 years from December 31 of the year that the IRS receives the tax information authorization.**

You must enter the description of the matter, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period. If the matter relates to an employee plan, include the plan number in the description of the matter.

If you appoint someone only with respect to a penalty and interest due on that penalty, enter "civil penalty" in

column (a), and if applicable, enter the tax year(s) for the penalty. Enter "NA" (not applicable) in column (b). You do not have to enter the specific penalty.

If the taxpayer is subject to penalties related to an individual retirement account (IRA) enter "IRA civil penalty" in column (a).

Note. If Form W-2 is listed on line 3, then the appointee is entitled to receive taxpayer notices regarding any civil penalties and payments related 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 payments. For example, if Form 1040 is listed, the appointee is entitled to receive taxpayer notices regarding the section 5000A individual shared responsibility payment. Specific reference to those penalties and payments is not required. However, any civil penalty or healthcare-related payment that is not return-related, such as the section 4980H employer shared responsibility payment, the annual fee for branded prescription drug sales under section 9008 of the Affordable Care Act (ACA), or health insurance provider fee under section 9010 of the ACA, is not covered by the Form 8821 unless column (a) references "civil penalties" or the name of a specific penalty or payment.

Column (d). Enter any specific information you want the IRS to provide. Examples of column (d) information: lien information, balance due amount, a specific tax schedule, section 4980H employer shared responsibility payment information, or a tax liability.

Enter "not applicable" in column (d) if you are not limiting your appointee's authority to inspect and/or receive all 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 box on line 4. Also, enter the appointee's information as instructed on Form 8802.

Line 4. Specific Use Not Recorded on CAF

Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to certain issues are not recorded. Check the box on line 4 if Form 8821 is being submitted for any of the following reasons.

1. Requests to disclose information to loan companies or educational institutions.
2. Requests to disclose information to federal or state agency investigators for background checks.
3. Requests for information regarding the following forms:
 - a. Form SS-4, Application for Employer Identification Number,
 - b. Form W-2 Series,
 - c. Form W-4, Employee's Withholding Allowance Certificate,
 - d. Form W-7, Application for IRS Individual Taxpayer Identification Number,

- e. Form 843, Claim for Refund and Request for Abatement,
- f. Form 966, Corporate Dissolution or Liquidation,
- g. Form 1096, Annual Summary and Transmittal of U.S. Information Returns,
- h. Form 1098, Mortgage Interest Statement,
- i. Form 1099 Series,
- j. Form 1128, Application to Adopt, Change or Retain a Tax Year,
- k. Form 2553, Election by a Small Business Corporation, or
- l. Form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners.

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 5. Disclosure of Tax Information

The IRS will send copies of notices and communications to no more than two appointees. If you check the box for line 5a and the IRS has a prior Form 2848 or 8821 from you that authorized other appointees to receive copies of notices and communications for the same tax and tax years, the IRS will stop sending notices and communications to the appointees designated on the prior Form 2848 or 8821.

Line 6. Retention/Revocation of Prior Tax Information Authorizations

If the line 4 box is checked, skip line 6. If line 4 is not checked, the IRS will automatically revoke all prior tax information authorizations on file unless you instruct otherwise. If you do not want a prior tax information authorization submission to be revoked, you must attach a copy of the tax information authorization that you want to retain and check the line 6 box.

Revocation request. If you want to revoke a prior tax information authorization without submitting a new authorization, write "REVOKE" across the top of the particular authorization that you want to revoke. Provide a current taxpayer signature and date under the original signature that was provided on line 7.

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

1. State that the authority of the appointee is revoked,
2. List the name and address of each appointee whose authority is being revoked,
3. List the tax matters and tax periods, and
4. Sign and date the notification.

If you are completely revoking the authority of the appointee, state "revoke 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 notification 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:

1. An officer having authority under applicable state law to bind the corporation,
2. Any person designated by the board of directors or other governing body,
3. Any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and
4. Any other person authorized to access information under section 6103(e)(1)(D), except for a person described in section 6103(e)(1)(D)(iii) (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.

Trust. 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. An executor having the authority to bind the estate must sign. A Form 56 should be filed to identify the executor. 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 send your comments from www.irs.gov/formspubs. Click on "More Information" and then on "Give us feedback." Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 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.