____ Civil
____ Criminal ____ Incarcerated ____ On Supervised Release ____ Neither

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United States Department of Justice
Office of the United States Attorney
Western District of Washington

Financial Statement of Debtor
(Submitted for Government Action on Claims
Due the United States of America)

Authority for the solicitation of the requested information is one or more of the following 5 U.S.C. 301, 901 (see Note, Executive Order 6166, June 10, 1993); 28 U.S.C. 501, *et.seq;* 31 U.S.C. 951, *et.seq;* 44 U.S.C. 3101; 4 C.F.R. 101, *et.seq;* 28 C.F.R. 0.160.0.171 and Appendix to Subpart Y. Fed. R. Civ. P. 33(a), 28 U.S.C. 1651, 3201, *et. seq.*

The principal purpose for gathering this information is to evaluate your ability to pay the Government's claim or judgment against you. Routine uses of the information are established in the following U.S. Department of Justice Case File System published in Vol. 42 of the Federal Register, Justice/CTV-001 at page 5332 Justice/TAX-001 at page 15347; Justice/USA-005 at pages 53406-53407; Justice/USA-007 at pages 53408-53410, Justice/CRIM-016 at page 12774. Disclosure of information is voluntary. If the requested information is not furnished, the U.S. Department of Justice has the right to such disclosure of the information by legal means.

NOTE: Use additional sheets where space on this form is insufficient or continue on reverse side of form if additional space is needed.

I. BACKGROUND INFORMATION

1. Name: _____ Maiden Name: _____

2. Other Names Used: _____

3. Birth Date (Month/Day/Year): _____

4. Social Security Number: _____

5. Driver License Number: _____
   Indicate the State where your driver license was issued: _____

6. Education: ☐ Less than 12 Years ☐ High School Diploma, GED, or Equivalent
   ☐ Vocational School ☐ Junior College _____ Years Attended
   ☐ University __ Years Attended ☐ Post Graduate Education ____ Years Attended
   Degrees Earned: _____
   _____
   Professional Licenses Obtained:
   Type: _____ Expiration Date: _____
   _____ _____

7. Home Address: _____

   City: _____ State: _____ Zip: _____

8. Home Phone #: _____ Cellular Phone #: _____

9. Do you plan to move from your current address within the next six months? ☐ Yes ☐ No
If Yes, indicate the date you plan to move: _____
List your future address, if known: _____
Address
_____
City State Zip

10. Father's Name: _____

11. Father's Address: _____

City: _____ State: _____ Zip: _____

12. Father's Phone #: _____

13. Mother's Name: _____

14. Mother's Address: _____

City: _____ State: _____ Zip: _____

15. Mother's Phone #: _____

16. Current Marital Status: ☐ Single ☐ Married ☐ Divorced ☐ Legally Separated

If Married, Answer All Questions Related to Your Spouse.

17. Spouse's Name: _____ Maiden Name: _____
18. Spouse's Birth Date: (Month/Day/Year): _____
19. Spouse's Social Security #: _____
20. Spouse's Drivers License #: _____
21. Spouse's Address, if different from your own: _____
City: _____ State: _____ Zip: _____

22. List Dependents (include step-children, foster children, and children from pervious marriages):

Name of Dependant	Social Security Number	Relationship	Date of Birth

II. EMPLOYMENT INFORMATION

1. Do You Own a Business? ☐ Yes ☐ No If Yes, answer questions 2 - 6.
2. Name of Business: _____
3. Business Address: _____

   City: _____ State: _____ Zip: _____
4. Business Phone #: _____ Business Cellular Phone #: _____
5. Percent Ownership of Business: _____
6. How long have you owned this business? _____
7. Are you currently employed? ☐ Yes ☐ No If Yes, answer questions 8 - 12.
8. Job Title: _____
9. Name of Employer: _____
10. Employer's Address: _____

    City: _____ State: _____ Zip: _____
11. Business Phone #: _____
12. Years With This Employer: _____ Date Employment Commenced: _____
13. List all previous employment for the last three years:

Employer Name	Employer Address	Employer Phone Number	Dates of Employment

14. Are you a member of a union? ☐ Yes ☐ No If Yes, answer question 15 - 16
15. Name of Union: _____
16. Years of Membership: _____

17. Are you currently an active member of the Armed Forces, including National Guard, Coast Guard, or Reserves?

☐ Yes _____ _____ _____
Branch Rank Grade

☐ No

18. Does your spouse own a business? ☐ Yes ☐ No If Yes, Answer Questions 19 - 23

19. Name of Spouse's Business: _____

20. Spouse's Business Address: _____

City: _____ State: _____ Zip:

21. Spouse's Business Phone #: _____ Business Cellular Phone #: _____

22. Spouse's Percent Ownership of Business: _____

23. How Long Has Your Spouse Owned This Business? _____

24. Is Your Spouse Currently Employed? ☐ Yes ☐ No If Yes, Answer Questions 25 - 28.

25. Spouse's Job Title: _____

26. Name of Spouse's Employer: _____

27. Spouse's Employer's Address: _____

City: _____ State: _____ Zip: _____

28. Spouse's Business Phone #: _____

III. INCOME

If You Are Unemployed, Skip To Question 6:

	Monthly	*Yearly*
1. Gross Income from your business:	_____	_____
2. Net Income from your business:	_____	_____

* If you own your own business please attach your ANNUAL PROFIT AND LOSS STATEMENT

3. Gross Income from your spouses business:	_____	_____
4. Net Income from your spouses business:	_____	_____

* If your spouse owns their own business please attach their ANNUAL PROFIT AND LOSS STATEMENT

5. Monthly Salary From Your Employment:

Gross Monthly Salary ..... ☞		
Deductions		
• Federal Income Tax Withholding..... ☞		
• Social Security (FICA) & Medicare Withholding..... ☞		
• Health Insurance ..... ☞		
• Life Insurance..... ☞		
• Mandatory Pension Plan ..... ☞		
• Voluntary Retirement Plan (IRA, 401(k), etc.) ..... ☞		
• Other (describe) ..... ☞		
• Other (describe) ..... ☞		
Total Deductions ..... ☞		
Net Monthly Salary (Gross Monthly Salary minus Total Deductions ..... ☞		

6. Monthly Salary From Your Spouses Employment:

Gross Monthly Salary ..... ☞		
Deductions		
• Federal Income Tax Withholding..... ☞		
• Social Security (FICA) & Medicare Withholding..... ☞		
• Health Insurance..... ☞		
• Life Insurance..... ☞		
• Mandatory Pension Plan..... ☞		
• Voluntary Retirement Plan (IRA, 401(k), etc.)..... ☞		
• Other (describe)..... ☞		
• Other (describe)..... ☞		
Total Deductions..... ☞		
Net Monthly Salary (Gross Monthly Salary minus Total Deductions ..... ☞		

If You Are Employed, Skip To Question 10:

7. Do you receive unemployment benefits? ☐ Yes ☐ No

   If Yes, how many weeks of eligibility do you have remaining: _____

   If No, have you applied for unemployment benefits? ☐ Yes ☐ No

8. Do you have a job that you expect to take in the future? ☐ Yes ☐ No
   If Yes, provide the anticipated start date of employment, and the name, address, and telephone number of that employer:

   Start Date: _____

   Name: _____

   Address: _____

   City: _____ State: _____ Zip: _____

   Telephone #: _____

9. From what additional sources do you receive money to support yourself if you are unemployed?

   _____
   _____
   _____
   _____

ADDITIONAL SOURCES OF INCOME:

	Monthly	*Yearly*
10. Bonus Income	_____	_____
11. Rental Income:	_____	_____
12. Interest Income:	_____	_____
13. Dividend Income:	_____	_____
14. Income From Relatives:	_____	_____
15. Alimony and/or Child Support Received:	_____	_____
16. AFDC and/or Food Stamps:	_____	_____
17. Pension, Retirement, Social Security, Profit-Sharing Plan income received now and anticipated to receive over the next 12 months:	_____	_____
Date to begin receiving in the future: _____		
18. Disability Insurance Income Received:	_____	_____
19. Other Periodic Income, such as Rebates, Lottery Winnings, Tax Refunds, Royalties, User Fees, etc., Provide Details Below:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
20. **TOTAL INCOME FROM ALL SOURCES:**	_____	_____

IV. *MONTHLY* EXPENSES

1. **Housing**		
• Rent or Home Mortgage Payment ..... ☞	$	
• Home Maintenance or Repairs ..... ☞	$	
• Other (describe here) _____ ☞	$	
Total Housing ..... ☞		$
2. **Utilities**		
• Electricity, gas and home heating fuel ..... ☞	$	
• Water and Sewer ..... ☞	$	
• Home Telephone ..... ☞	$	
• Cellular Telephone..... ☞	$	
• Internet Access..... ☞	$	
• Cable Television ..... ☞	$	
• Other (describe here _____) ☞	$	
Total Utilities ..... ☞		$
3. **Insurance** (not deducted from wages or mortgage payment)		
• Life Insurance ..... ☞	$	
• Health Insurance ..... ☞	$	
• Homeowner's or Renter's Insurance ..... ☞	$	
• Car Insurance ..... ☞	$	
• Other (describe here_____)☞	$	
Total Insurance ..... ☞		$
4. **Transportation**		
• Car Payment ..... ☞	$	
• Gas ..... ☞	$	
• Routine Maintenance ..... ☞	$	
• Other (describe here_____)☞	$	
Total Transportation ..... ☞		$

5. **Food**		
• Groceries ☞	$	
• Restaurant Meals ☞	$	
• Other (describe here_____)☞	$	
Total Food ☞		$
6. **Personal Care**		
• Clothing ☞	$	
• Laundry and Dry Cleaning ☞	$	
• Other (describe here_____)☞	$	
Total Personal Care ☞		$
7. **Dependants**		
• Child Care / Day Care ☞	$	
• Tuition ☞	$	
• Child Support/Alimony ☞	$	
• Other (describe here_____)☞	$	
Total Dependant Expenses ☞		$
8. **Medical and Dental Expenses (not covered by insurance)** ☞		$
9. **Total Charitable Contributions** ☞		$
10. **Total Recreational and Entertainment Expenses** ☞		$
11. **Personal Legal and Accounting Services** ☞		$
12. **Monthly Creditor Payments** (Student Loans, Credit Cards, and Other General Debts Paid Monthly)		
List Creditors Below:		
• _____ ☞	$	
• _____ ☞	$	
• _____ ☞	$	
• _____ ☞	$	
• _____ ☞	$	
Total Creditor Monthly Expenses ☞		$
TOTAL MONTHLY EXPENSES ☞		$

V. ASSETS

1. Real Property (list each piece of property separately):	Current Value	Current Equity
_____ Address City State Zip	$ _____	$ _____
_____ Address City State Zip	$ _____	$ _____
_____ Address City State Zip	$ _____	$ _____

2. If any of the real property listed above is encumbered by any type of lien or mortgage, then list:

a. Description of Property: _____

b. Nature of Encumbrance: _____

c. Date of Encumbrance: _____

d. Amount of Encumbrance: _____

e. Name and Address of Encumbrance Holder: _____

3. Motor Vehicles, Aircraft and Water Vessels (list each separately):	Current Value	Current Equity
_____ Make _____ Model _____ Year	$ _____	$ _____
_____ Make _____ Model _____ Year	$ _____	$ _____
_____ Make _____ Model _____ Year	$ _____	$ _____
_____ Make _____ Model _____ Year	$ _____	$ _____

4. Personal Checking Account Holder	Name of Financial Institution	Account Number	Account Balance
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____

5. Personal Savings Account Holder	Name of Financial Institution	Account Number	Account Balance
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____

6. Business Checking Account Holder	Name of Financial Institution	Account Number	Account Balance
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____

7. Business Savings Account Holder	Name of Financial Institution	Account Number	Account Balance
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____

8. Retirement Accounts and Pensions (including IRAs, ERISA, Keogh, etc)	Name of Financial Institution	Account Number	Current Balance
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____

9. Annuities	Name of Financial Institution	Account Number	Current Balance
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____

10. Certificates of Deposit	Name of Financial Institution	Account Number	Current Balance
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____

11. Stocks, Bonds, or Other Sureties	Name of Financial Institution	Account Number	Current Balance
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____

12. Cash Surrender Value of Insurance Policies	Name of Financial Institution	Account Number	Current Balance
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____

13. Other Personal or Business Monetary Investments	Name of Financial Institution	Account Number	Current Balance
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____

14. Other Personal or Business Accounts	Name of Financial Institution	Account Number	Current Balance
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____
_____	_____	# _____	$ _____

15. Safe Deposit Box Location	Co-Owners	Contents	Value
_____	_____	_____	$ _____
_____	_____	_____	$ _____

16. Money, or other asset, held by someone else on your behalf:	Value
_____	$ _____
_____	$ _____
_____	$ _____

17. Anticipated Inheritance	Value
	$ _____

18. Lawsuit in which you might receive something of value	Value $ _____
19. Alimony, maintenance, support, and property settlements to which you may be entitled:	Value $ _____
20. Books, art objects, antiques, stamp or coin collections, and any other collectible:	Current Value: $ _____
21. Firearms, sporting goods, and other hobby equipment:	Current Value: $ _____
22. Television sets, video cassette recorders, DVD players, computers, CD players, video cameras, photographic equipment and any other electronic devices:	Current Value: $ _____
23. Wearing apparel, furs and jewelry:	Current Value: $ _____
24. Tools	Current Value: $ _____
25. Home Furnishings:	Current Value: $ _____
26. Office Equipment, furnishing and supplies:	Current Value: $ _____
27. Farming equipment and implements, animals, crops, supplies, chemicals, feed, etc.:	Current Value: $ _____

VI. LIABILITIES

1. Credit Cards Creditor	Type of Loan	Current Balance
		$
		$
		$
		$

2. Other Loans Creditor	Type of Loan	Current Balance
		$
		$
		$
		$

3. Anticipated money owed in a pending judgment or claim, describe:	Current Balance
	$

4. Other liabilities, describe:	Current Balance
	$

VII. ADDITIONAL INFORMATION

1. If you currently rent the premises where you live, indicate the name and address of your landlord:

   Name:_____

   Address:_____

   City:_____ State:_____ Zip:_____

2. If you neither own, nor rent your residence, then state the name of the owner of the property in which you live and the arrangement by which you occupy the premises without payment.

   _____
   _____
   _____

3. Indicate the date your last tax return was filed: _____

4. Do you anticipate receiving an income tax refund this year? ☐ Yes ☐ No
   If Yes, provide the approximate amount you expect to receive: $_____

5. List All Transfers of Property of $1000.00 or more, including cash (by loans, gifts, sales, etc.) that you have made within the last six years:

Date	Amount	Property Transferred	To Whom

6. Are you a Trustee, Executor, Beneficiary, or Administrator under any will or testament, insurance policy, or trust agreement? ☐ Yes ☐ No
   If Yes, provide details: _____
   _____
   _____
   _____

7. Are you affiliated with a Partnership or Joint Venture? ☐ Yes ☐ No
   If yes, provide details:
   Partnership or Joint Venture Name:_____
   Address:_____
   Date Created: _____
   Current Capital Balance:_____

Partners/Associates:	Ownership Percentage	Income Sharing Percentage

8. Attach a Copy of Your Last Filed Income Tax Return

VIII. VERIFICATION

PLEASE READ CAREFULLY BEFORE SIGNING:

WITH THE KNOWLEDGE OF THE PENALTIES FOR FALSE STATEMENTS PROVIDED BY 18 UNITED STATES CODE SECTION 1001 (FINE AND/OR UP TO FIVE YEARS IMPRISONMENT) AND WITH KNOWLEDGE THAT THIS FINANCIAL STATEMENT IS SUBMITTED BY ME TO AFFECT ACTION BY THE UNITED STATES DEPARTMENT OF JUSTICE, I HEREBY CERTIFY THAT THE ABOVE STATEMENT IS TRUE AND THAT IT IS A COMPLETE STATEMENT OF ALL MY INCOME AND ASSETS, REAL AND PERSONAL, WHETHER HELD IN MY NAME OR BY ANY OTHER.

_____ _____

Signature Date

If you were assisted by someone in filling out this financial statement please state name and relationship, and have the person sign below.

Name:_____

Relationship:_____

Signature:_____ Date:_____

PROPOSAL OF PAYMENT

I _____ PROPOSE TO PAY MY DEBT IN MONTHLY
First Name Last Name

INSTALLMENTS OF $_____ PER MONTH BEGINNING _____
Amount Month/Day/Year

WITH AN IMMEDIATE PAYMENT OF $_____.
Amount

_____ _____
Signature Date

U.S. Department of Justice
United States Attorney
Western District of Washington

AUTHORIZATION TO RELEASE INFORMATION

TO WHOM IT MAY CONCERN:

In connection with the financial investigation being conducted by the United States Attorney's Office, I

_____
FULL NAME PRINTED

hereby authorizes any authorized representative of the United States Attorney bearing this release or copy thereof, within one year of its date, to obtain any information in your files pertaining to employment, military, credit, education, or business records, including, but not limited to, attendance, licencing, disciplinary, credit, medical, financial, city, state, and federal tax records, returns and supporting documentation, bank records, and/or records maintained by any city, state, and/or federal agency. I hereby direct you to release such information upon request of the bearer.

This release is executed with full knowledge and understanding that information will be used in connection with the consideration of my liability on a debt claimed by the United States and financial ability to pay said debt. Information will be disseminated only to those individuals and agencies directly involved in this determination or to fulfill other obligations imposed by law, regulation, presidential directive or executive order.

I hereby release you, as the custodian of such records, the school, college, university, or other educational institution, hospital or other repository of medical records, credit bureau, lending institution, consumer reporting agency, retail business establishment, insurance company, or public agency, including officers, directors, employees, or related personnel, both individually or collectively, from any liability for damages of whatever kind, which may at any time result to me, my heirs, family or associates, because of compliance with this authorization and request to release information, or any attempt to comply with it. Should there be any questions as to the validity of this release, you may contact me as indicated below:

_____ _____ _____
Signature Date Print Full Name

_____ _____
Social Security Number Date of Birth

_____
Resident Street Address, City, State, Zip Code

_____
Area Code - Phone Number

Form **8821**
(Rev. April 2004)
Department of the Treasury
Internal Revenue Service

Tax Information Authorization

▶ **Do not use this form to request a copy or transcript of your tax return. Instead, use Form 4506 or Form 4506-T.**

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

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

Taxpayer name(s) and address (type or print)	Social security number(s)	Employer identification number
	: :	:
	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	
United States Attorney's Office - FLU **601 Union Street, Suite 5100** **Seattle, WA 98101**	CAF No. ..... 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 in any office of the IRS 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, Excise, etc.) or Civil Penalty	(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, 1041, 1065, 1120S, &**	**1999 to Present**	**IRP, CBRS, Record Accounts**
Income	**1120,TDF90-22.1, F8835**	**1999 to Present**	**IRP, CBRS, Record Accounts**
Name/TIN of any x-ref entities	**same as above**	**same as above**	**same as above**

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 on page 3. 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 . . . . . ▶ ☐

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 on page 3.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, **either** husband or wife must sign. 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/periods on line 3 above.

▶ **IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.**

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

General Instructions

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

What's New

Authorization to file Form 8821 electronically. Your appointee may be able to file Form 8821 with the IRS electronically. PIN number boxes have been added to the taxpayer's signature section. Entering a PIN number will give your appointee authority to file Form 8821 electronically using the PIN number as the electronic signature. You can use any five digits other than all zeroes as a PIN number. You may use the same PIN number that you used on other filings with the IRS. See **Where To File** on page 3 if completing Form 8821 only for this purpose.

Purpose of Form

Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information in any office of the IRS 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 the 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 new 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 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 60 days of the date it was signed and dated by the taxpayer.

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 Stop 8423 5333 Getwell Road Memphis, TN 38118	901-546-4115
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 Ogden Accounts Management Center 1973 N. Rulon White Blvd. Mail Stop 6737 Ogden, UT 84404	801-620-4249
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the 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 Philadelphia Accounts Management Center DPSW 312 11601 Roosevelt Blvd. Philadelphia, PA 19255	215-516-1017

*These numbers may change without notice.

**Permanent residents of Guam should use Department of Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas Charlotte Amaile, St. Thomas, V.I. 00802.

Where To File

Generally, mail or fax Form 8821 directly to the IRS. See the **Where To File Chart** on page 2. Exceptions are listed below.

- 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.
- If you complete Form 8821 only for the purpose of electronic signature authorization, do not file Form 8821 with the IRS. Instead, give it to your appointee, who will retain the document.

Revocation of an Existing Tax Information Authorization

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** on page 2. The copy of the tax information authorization must have a current signature of the taxpayer 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. The statement of revocation must indicate that the authority of the tax information authorization is revoked, list the tax matters, must be signed and dated by the taxpayer, and list the name and address of each recognized appointee whose authority is revoked.

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.

Taxpayer Identification Numbers (TINs)

TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.

Partnership Items

Sections 6221–6234 authorize a Tax Matters Partner to perform certain acts on behalf of an affected partnership. Rules governing the use of Form 8821 do not replace any provisions of these sections.

Specific Instructions

Line 1. Taxpayer Information

Individuals. 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 joint return is used, also enter your spouse's name and TIN. Also enter your EIN if applicable.

Corporations, partnerships, or associations. Enter the name, EIN, and business address.

Employee plan. Enter the plan name, EIN of the plan sponsor, three-digit plan number, and business address of the plan sponsor.

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

Estate. Enter the name, title, and address of the decedent's executor/personal representative, and the name and identification number of the estate. The identification number for an estate includes both the EIN, if the estate has one, and the decedent's TIN.

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.

Check the appropriate box to indicate if either the address, telephone number, or fax number is new since a CAF number was assigned.

Line 3. Tax Matters

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

For example, you may list "Income tax, Form 1040" for calendar year "2003" and "Excise tax, Form 720" for the "1st, 2nd, 3rd, and 4th quarters of 2003." For multiple years, you may list "2001 through (thru or a dash (—)) 2003" for an income tax return; for quarterly returns, list "1st, 2nd, 3rd, and 4th quarters of 2001 through 2002" (or 2nd 2002 — 3rd 2003). 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 any tax years or periods that have already ended as of the date you sign the tax information authorization. Also, you may include on a tax information authorization 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). If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period.

In **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.

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.

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 the tax information authorization you do not want to revoke. The filing of Form 8821 will not revoke any Form 2848 that is in effect.

Line 7. Signature of Taxpayer(s)

Individuals. You must sign and date the authorization. Either husband or wife must sign if Form 8821 applies to a joint return.

Corporations. Generally, Form 8821 can be signed by: (a) an officer having legal authority 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).

Partnerships. 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** on page 3.

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 is provided by the IRS for your convenience and its use is voluntary. If you designate an appointee to inspect and/or receive confidential tax information, you are required by section 6103(c) to provide the information requested on Form 8821. Under section 6109, you must disclose your social security number (SSN), employer identification number (EIN), or individual taxpayer identification number (ITIN). If you do not provide all the information requested on this form, we may not be able to honor the authorization.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also give this information to other countries pursuant to tax treaties. We may also disclose this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism. The authority to disclose information to combat terrorism expired on December 31, 2003. Legislation is pending that would reinstate this authority.

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 the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send Form 8821 to this address. Instead, see the **Where To File Chart** on page 2.